

NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742



Mary Frost House

FOR FISCAL YEAR ENDED
JUNE 30, 2018

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This year's Town Report is dedicated to:

Bill & Jane Boesch

The town of North Hampton was very fortunate when Bill & Jane Boesch decided to make it their home. They moved into their Atlantic Avenue address in October 1971 with their three children: William, Jenny & Matthew. William and Jenny were on the very first soccer team in North Hampton, with their dad as the coach. Bill also coached William and Matthew from T-ball through their baseball teams in 5th grade.

In addition to raising their family in North Hampton, and coaching some of their sports teams, both Bill & Jane made a huge impact in the town serving in numerous capacities.

Jane has served on these organizations:

Conservation Commission, 1975-1978

Library Trustee, 1977-1986

Curator's Group of the North Hampton Historical Society, February 2015 to present

North Hampton Historical Society, October 2015 to present, Secretary

Friends of the North Hampton Public Library, May 2016 to present

Step Up North Hampton, a founding member, March 2017 to present

Bill has served on these organizations:

North Hampton School Board, 1975-1984

Town and School Moderator, 2000 to present

Bill and Jane have made a direct impact on the youth of this town. They each are merit badge counselors in their respective fields for Boy Scout Troop 162. While serving as town moderator, Bill took NHS students on numerous tours of the polls, patiently explaining the election process.

They both have been active members of the North Hampton United Church of Christ in various leadership positions: the Church Council, Church historian and board of trustees. Both have been involved in the NH-UCC senior high mission trips for the past 17 years; they supported the fundraising efforts leading up to the trips and Bill chaperoned each mission trip. They have both been role models for youth in ways of giving of their time and talents.

Starting in 2002, Bill chaperoned youth mission trips to Mexico for ten years. When it became too dangerous to travel to the border town in Mexico, the next few mission trips were in San Antonio, Texas, then Biloxi, Mississippi and now Atlanta, Georgia. Bill is a kind and patient teacher in working with youth. He has taught the senior high students how to use many different construction tools **and** he taught them a little first aid along the way.

Jane is a prolific reader. Her career as a librarian at Phillips Exeter Academy gave her the opportunity to share her love of books with many brilliant young minds. Jane helped many PEA faculty members with their research and consequently is mentioned in a number of forwards. Jane continues sharing her love of books with family and friends, recommending titles and gifting books at holidays and birthdays.

With their collective time in this town, for their generous years of service and their living examples of commitment to the community, we dedicate this 2018 Town Report to **Bill & Jane Boesch.**

NORTH HAMPTON TOWN OFFICERS AS OF JUNE 30, 2018

	ELECTED	TERM EXPIRES
MODERATOR	ROBERTA BURNS	2019
SELECT BOARD	JAMES MAGGIORE, CHAIR KATHLEEN KILGORE, VICE CHAIR LARRY MILLER	2019 2020 2021
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2019
TREASURER	BARBARA DEWING	2019
SUPERVISORS OF THE CHECKLIST	HOPE MILLER JANE MORSE KEVIN MURPHY	2020 2022 2024
TRUSTEES OF THE LIBRARY	JUDY DAY JACQUELINE BRANDT SUSAN LEONARDI	2019 2020 2021
BUDGET COMMITTEE	CHARLES GALLANT JONATHAN PINETTE FRANK FERRARO LAUREL POHL RICK STANTON TAMARA LE LARRY MILLER JAMES SUNUNU BRIAN GOODE	2019 2019 2020 2020 2021 2021 SELECT BOARD REPRESENTATIVE SCHOOL BOARD REPRESENTATIVE LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	GEORGE CHAUNCEY MARGARET BROWN MARY LAMBERT	2019 2020 2021
TRUSTEES OF THE CEMETERIES	BRIAN CHEVALIER, CEMETERY SUPERINTENDENT MARY LAMBERT GEORGE CHAUNCEY MARGARET A. BROWN	2019 2020 2021

ELECTED		TERM EXPIRES
PLANNING BOARD	DAN DERBY	2019
	TERRENCE BELLUCHE	2019
	NANCY MONAGHAN	2020
	TIM HARNED, CHAIR	2020
	PHILLIP E. WILSON	2021
	WALLY KILGORE	2021
	JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	
ZONING BOARD OF ADJUSTMENT	GEORGE LAGASSA, CHAIR	2019
	JONATHAN PINETTE	2019
	ROBIN REID, ALTERNATE	2019
	JOSEPH BERNARDO	2020
	DAVID BUCHANAN	2020
	MARK JANOS	2021
WATER COMMISSION	ROBERT LANDMAN, CO-CHAIR	2019
	RICHARD T. BETTCHER (RESIGNED)	
	DAVID CICALONE	2019
	HENRY FULLER, CO-CHAIR	2021
	TIMOTHY HARNED, SECRETARY	2021
	JIM MAGGIORE, SELECT BOARD REPRESENTATIVE	
BUDGET COMMITTEE	CHARLES GALLANT	
	JONATHAN PINETTE	
	FRANK FERRARO	
	LAURET POHL	
	RICK STANTON	
	TAMMIE LE	
SELECT BOARD REPRESENTATIVE	LARRY MILLER	
	JAMES SUMMUS	
	BILLY GOODE	
TRUSTEES OF THE TRUST FUNDS	GEORGE CHANCEY	
	MARGARET BROWN	
	MARY LAMBERT	
TRUSTEES OF THE CEMETERIES	BRIAN CHEVALIER	
	MARY LAMBERT	
	GEORGE CHANCEY	
	MARGARET A. BROWN	

- APPOINTED OFFICIALS - JUNE 30, 2018

TOWN ADMINISTRATOR	BRYAN KAENRATH
DEPUTY TOWN ADMINISTRATOR	MICHAEL J. TULLY
ADMINISTRATIVE ASSISTANT/HUMAN RESOURCES DIRECTOR	JANET L. FACELLA
INTERIM POLICE CHIEF	MICHAEL FRENCH
FIRE CHIEF	MICHAEL J. TULLY
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	GLEN BOSWORTH
ASSISTANT BUILDING INSPECTOR	TRAVIS MURRAY
RECREATION DIRECTOR	JOSEPH MANZI
PLANNING & ZONING ADMINISTRATOR	RICHARD MILNER
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	RYAN CORNWELL
BOOKKEEPER	ANNE KENNY
DEPUTY TOWN CLERK	PATRICIA LEE
TOWN CLERK ASSISTANT	PATRICIA BOOKER
LIBRARY DIRECTOR	SUSAN GRANT
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	TOM McMANUS

- APPOINTED BOARDS AND OFFICIALS - AS OF JUNE 30, 2018

	APPOINTED	TERM EXPIRES
HERITAGE COMMISSION	JANE CURRIVAN, TREASURER	2021
	PAUL CUETARA	2021
	CAROLYN BROOKS, ALTERNATE, RESIGNED	2019
	JEFFREY HILLIER, ALTERNATE	2019
	VICKI JONES, ALTERNATE	2019
	CYNTHIA SWANK, SECRETARY	2019
	DONNA ETELA, CHAIR	2020
	JANE ROBIE	2020
	CAROL SEELY, ALTERNATE, APPOINTED	2019
	NANCY MONAGHAN, PLANNING BOARD REP	
	JAMES MAGGIORE, SELECT BOARD REP	
CONSERVATION COMMISSION	PHILLIP THAYER	2019
	KATHY GRANT, VICE CHAIR	2019
	MIKE LYNCH	2021
	SHEP KRONER	2019
	LISA WILSON, CHAIR	2020
	LAURI ETELA	2020
	ALLYSON RIDER, ALTERNATE	2020
	ANDREW VORKINK, CHAIR	SUBCOMMITTEE ON EASEMENTS
	FRANK ARCIDICONO, ALTERNATE	2021
BANDSTAND COMMITTEE	DELORES J. CHASE, CHAIR	
	KENDALL CHEVALIER	
	DEBORAH KRONER	
	KATHLEEN KILGORE	
	SANDRA SHERIDAN	
ROCKINGHAM PLANNING COMMISSIONER	PHILLIP WILSON,	PLANNING BOARD REP
	DAN DERBY,	PLANNING BOARD REP
RECREATION COMMISSION	DANIELLE STRATER	2018
	LIAM NEEDHAM	2018
	DALE ROCHFORD	2018
	TAMARA SULLIVAN	2018
CABLE ADVISORY COMMITTEE	JOHN ANTHONY SIMMONS, CHAIR	
	JOHN SAVASTANO	
	LAUREL POHL	
	WALLY KILGORE, VICE CHAIR	
	JAMES BETTER, ALTERNATE	
	JAMES MAGGIORE, SELECT BOARD LIAISON	
	HENRY MARSH, SCHOOL BOARD LIAISON	

AGRICULTURE COMMITTEE	CYNTHIA JENKINS	2018
	DIETER EBERT, CHAIR	2018
	WALTER NORDSTROM	2018
	HANK BRANDT	2019
	LISA COTE	2019
	BOBBI BURNS, SECRETARY	2020
	JOAN GANOTIS	2020

CAPITAL IMPROVEMENT COMMITTEE	RICK STANTON,	BUDGET COMMITTEE REP
	NANCY MONAGHAN, CHAIR,	PLANNING BOARD REP
	CYNTHIA SWANK,	RESIDENT MEMBER
	VICTORIA JONES,	RESIDENT MEMBER
	SHEP KRONER,	RESIDENT MEMBER
	JUDY DAY, LIBRARY	TRUSTEE REP
	JAMES SUNUNU,	SCHOOL BOARD REP
	KATHLEEN KILGORE,	SELECT BOARD REP

ECONOMIC DEVELOPMENT COMMITTEE	JAMES BETTER	2018
	GARY STEVENS	2018
	NANCY MONAGHAN	2018
	JOSEPH BERNARDO	2018
	LESZEK STACHOW	2018
	RICK STANTON	2018
	DAN DERBY, ALTERNATE	2018
	PHILLIP E. WILSON	2018
	ANTHONY PASTELIS	2018
	KIRSTEN LARSEN SCHULTZ	2018
	GLENN MARTIN	2018
	KATHLEEN KILGORE, SELECT BOARD REP	

JOINT LOSS MANAGEMENT COMMITTEE	JANET FACELLA
	SUSAN BUCHANAN
	CHRISTOPHER PAPALARDO
	KATHRYN MONE
	JOHN HUBBARD
	MARTIN TAVITIAN
	JEFFREY BARNES
	MICHAEL TULLY
	LIZ HEROLD

- LITTLE BOAR'S HEAD OFFICIALS -

MODERATOR	A. MICHAEL BURNELL
COMMISSIONERS	RICHARD GARNETT LEON ASADOORIAN BRIAN GOODE
COMMISSIONER EMERITUS	ROBERT A. SOUTHWORTH (1946)
CLERK	DEBORAH KANNER
TREASURER	BECKY MURRAY
AUDITOR	JOHN LATHAM KNAPP
ZONING INSPECTOR	BRIAN GOODE
ZONING BOARD OF ADJUSTMENT	MARGARET SCHOENBERGER, CHAIR LEON ASADOORIAN WILSON UTTER ROBERT HAMILTON, ALTERNATE GLENN SHWAREY CHUCK ZIAKAS JOHN SHAW
PLANNING BOARD	CHRIS GOODE ROBERT SOUTHWORTH JR. DICKIE GARNETT JANET GORMAN
HERITAGE COMMISSION	MARGARET SCHOENBERGER ROBERT HAMILTON JOYCE HAMILTON DEBORAH KANNER LEON ASADOORIAN JOHN LATHAM KNAPP JANE KENT ROCKWELL, ALTERNATE
BUDGET COMMITTEE REPRESENTATIVE	BRIAN GOODE

Report of the North Hampton Select Board

Your North Hampton Select Board is pleased to submit its annual report on major activities of the 2018 calendar year and fiscal year 2018 which ran from July 1, 2017 to June 30, 2018. The Select Board is the governing body of the Town. We are obligated to observe statutory duties, manage the prudent affairs of the Town, and carry out the policies adopted by town meeting.

We start with our financial condition, tax obligations, tax rate and overall town valuation.

Melanson Heath completed their audit of municipal financial statements and for the third consecutive year they issued a "clean" report meaning they found no deficiencies in our accounting. Ryan Cornwell, Anne Kenny, and Barbara Dewing are the daily stewards of town funds and tax dollars and they clearly do an outstanding job with this responsibility.

Our tax obligation including municipal, local school, state education, and county totaled \$18,888,424 for the prior year. One additional component of our obligation is the operating budget for the Village District of Little Boar's Head. The complete obligation is balanced against the equalized valuation of the town. The equalized value of property in North Hampton was \$1,009,176,600 in 2017.

The breakdown of the obligation is as follows:

Town:	\$5.62 on obligations totaling \$5,744,386 (approved operating budget offset by revenues and credits)
Local School:	\$9.24 on obligations totaling \$9,450,046
State Education:	\$2.48 on obligations totaling \$2,506,381
County:	<u>\$1.16 on obligations totaling \$1,187,611</u>
Municipal Tax Rate:	\$18.50
Little Boar's Head:	\$0.15
Total tax rate:	\$18.65

The Town is obligated by state mandate to conduct a town-wide revaluation every 5 years. Property valuation for North Hampton is now \$1,173,764,750, up from \$1,009,176,600 in 2017. The resulting tax rate set by the Select Board in November of 2018 is \$16.24.

Town Clerk/Tax Collector Susan Buchanan and her staff, Patricia Lee and Patricia Booker, are charged with administering to the tax bills after the Select Board sets the tax rate. That job in itself is complicated and requires precision. In addition to tax bills, Susan and her staff administer all our vital records, vehicle registrations, and dog licenses. The work of the Town Clerk and her team also includes management of the elections including processing ballots and maintaining the voter checklist. We owe our gratitude to Susan and her staff, but we would be remiss if we did not extend enormous thanks to the volunteers who attend to the all the functions on election days, federal, state, and local.

There were several changes in the professional staff of town administration.

In October of 2017 we bid farewell to town administrator, Paul Apple. Paul deftly served our town for five years including tireless work to accomplish Select Board goals, presenting and managing sensible budgets, keeping the Select Board on task during many long meetings, and creating many relationships within the community that endure to this day. Fire Chief Michael Tully assumed the responsibilities of interim town administrator during the transition from Paul to the new town administrator.

The Select Board extends enormous thanks to all department heads and town administration, especially interim Town Administrator and Fire Chief Michael Tully, Finance Director Ryan Cornwell, Administrative Assistant Jan Facella, and interim Police Chief Michael French for their diligence in managing the daily affairs of the Town during this transition period.

During this transition, the Select Board and interim town administrator were busy interviewing for a full-time town administrator. North Hampton was fortunate to hire Bryan Kaenrath, former town manager in Gouldsboro, ME as our new town administrator. Bryan's first regular meeting with the Select Board and introduction to the public was March 12, 2018.

The Town was very fortunate to contract with Police Chief Michael French on a lengthy interim basis after the retirement of Chief Michael Maddocks. Chief French managed the department for more than a year. His tenure was due in large part to the complexity of interviewing for such an important full-time position and the complexity of hiring a new, full-time Town Administrator during the same period of time. We thank Chief French for his service to the Town.

Our new police chief is Kathryn Mone, formerly of the Durham police department. Chief Mone's impressive skills, extensive training, and vision for a dynamic and modern department are just some of the reasons why the Select Board is excited about her future in North Hampton.

Do what you love, and you'll never work a day in your life. The Town was fortunate to hire Joe Manzi as Director of our Recreation Department. With the cooperation of our appointed Recreation Commissioners, Joe has infused vitality into recreation programming. From color commentary at the charity fire/police basketball game to day trips with seniors and from summer recreation programs to organizing the first annual Turkey Bowl flag football game it is obvious to children, adults and seniors that Joe loves his job.

Our Building Department processed nearly 700 building-related permits in 2017. Now full-time Building Inspector and Code Enforcement Officer Glen Bosworth and Building Inspector Travis Murry are busy each and every day with consultations, on-site inspections, review of updated codes, and the administration of the permitting applications. Effective building inspection and code enforcement functions require a working knowledge of the Town's land use ordinances. Planning and Zoning Administrator Rick Milner and Circuit Rider Jenn Rowden of the Rockingham Planning Commission work with Glen and Travis regularly to ensure compliance with federal, state and local ordinances.

Many of us have seen the movie "*Groundhog Day*" where a local TV reporter relives the same day over and over and over again. On election day in March in 2018 Highway Department Director John Hubbard and his team must have thought they were cast for "*Groundhog Day*" because our region was hit with the same type of winter storm that pummeled our region in 2017. We must express our sincere thanks to John and his team for not only making our roads passable in the worst winter/election day weather, but for their diligence throughout the year to ensure our safe and smooth passage throughout North Hampton.

Turnout for the March election was robust at 969 voters given yet another winter storm on election day. The 2018 official ballot included:

- Updates to the zoning ordinances,
- A proposed operating budget (\$7,124,725)
- A collective bargaining agreement for represented members of our fire/rescue department,
- Contributions to capital reserve funds,
- Amendments to existing capital reserve funds.

Most financial warrant articles require approval to raise funds from taxation. The needs and requests in 2018 were similar to years past, but the funding mechanism this year was dramatically different from prior years. The Select Board chose to use funds from our Unassigned Fund Balance for capital investments and contributions to reserve funds. The Unassigned Fund Balance Ordinance allows the Select Board to use funds in excess of the approved maximum funding levels for one-time expenses and contributions to capital reserve funds. The Unassigned Fund Balance exceeded the maximum levels due in large part to lower than expected staffing levels in the police and fire departments. The Town budgets for full staffing. Vacancies result in budget surplus which is returned to the Unassigned Fund Balance. This year we were able to make the following investments and contributions *without additional appropriations or impact on the tax rate*:

- Resurfacing of Dearborn Park Parking Lot
- Replacing a 6-wheel dump truck with plow and wing
- Contribution to following capital reserve funds:
 - Town Building Maintenance
 - Town Building
 - Earned Time Settlement
 - Healthcare Stabilization

Voters also approved a warrant article to purchase a new van for the Recreation Department. This approval includes withdrawal of \$55,000 from the Unassigned Fund Balance for this purchase with the difference in the purchase price to be offset by the trade-in value of the existing van and donations. The new van will be more spacious and provide better access for those with mobility challenges than our current vehicle. The Select Board would like to thank all the residents and local businesses who donated to the purchase.

After the March elections the Select Board and Town Administrator draft a series of goals for the coming year and begin work on completing those goals. One of our standing goals is maintaining the vitality of our water resources, engagement in matters of Coakley Landfill, and updates on the remedial action plan for the Hampton Rod and Gun Club. The Select Board, Town Administrator, and Water Commissioners are working cooperatively with Aquarion Water Company to monitor levels of potentially hazardous chemicals in our groundwater and wells. Aquarion Water Company meets quarterly in public meeting with the Select Board for updates on water quality, quantity, and for updates on levels of PFCs, PFOA, and PFOS in well water. Selectman Miller, the Board's representative for the Coakley Landfill Group meetings, along with Selectwoman Kilgore, are regular participants at Coakley Landfill Group meetings and report to the public in our own regular public meetings. The Board continues to receive reports on remedial actions plans for the Hampton Rod and Gun Club.

The Town contracted with master restoration carpenter, Mr. John Schnitzler, for a thorough exterior conditions assessment report on the Town Hall. Mr. Schnitzler identified problematic areas requiring repair and/or restoration and provided recommendations on how to fix those areas. Mr. Schnitzler said the building is in good shape overall and there are no areas in desperate condition. A request for proposal based upon Mr. Schnitzler's report was sent to several local and regional contractors. We are still waiting for responses as of the time of writing this report.

The Town sent out requests for proposals for a document management project. A digital record of documents will provide greater public access to records as well as provide relief of space needs for hard copies.

Street lights throughout the Town have been changed from inefficient and costly fixtures to new, efficient LEDs. This simple project resulted in nearly \$9,000 in energy savings.

The 2019 ballot will include a warrant article to approve an official flag for the Town of North Hampton. High school junior and town resident Maxwell Reich, an ardent vexillologist, proposed an official flag for the Town. He engaged in the civics process of making several formal presentations to the Select Board and presenting his ideas in a public hearing. The Select Board voted unanimously to support Max's proposal and move a warrant article to the official ballot.

When we turn on our televisions, power up our computers, and check our phones we are all beset with news and entertainment options. But the source of North Hampton news and entertainment is our own Channel 22. John Savastano and his team have created a network of resources to access public information including: live broadcast of public meetings, rebroadcasting of meetings on Town Hall Streams and YouTube, broadcasting of school events, parades, concerts on the bandstand, televising Winnacunnet High School football games, and much, much more. Thanks to the "Wizard of Oz", and his aces, "Goose" and "Maverick".

The annual report is a recap of the "major" activities of the past year. However, volunteers, appointed residents, and elected officials, work year-round with the small, professional staff to manage all the affairs of our wonderful community. We are "citizen legislature" in so much as people largely volunteer their time to serve our community. They serve because they care. Thank you to all our volunteers, appointed residents, and elected officials, and professional staff who work daily to make our Town a great place to live.

Respectfully submitted,

Jim Maggiore

Kathleen Kilgore

Larry Miller

Report of the Town Administrator

Dear Citizens of North Hampton:

It's been an honor to serve as your Town Administrator over the last year and I would like to thank all those who have given me a warm welcome and made my first year here enjoyable and productive. I would also like to give a special thanks to Fire Chief Mike Tully who served as Interim Administrator prior to my arrival and made the transition a very smooth process. His dedication to the residents of North Hampton and our town employees is clearly evident. I would also like to recognize Jan Facella who serves as our administrative assistant for being instrumental in her work and dedication in making this transition seamless.

As you may know, there has been a fair amount of recent turnover at the Town Office. We have recently welcomed our new Recreation Director Joe Manzi, Building Inspector Glen Bosworth, Assistant Building Inspector Travis Murray and numerous new members of our Police and Fire Departments. We have also recently brought on our new Police Chief, Kathryn Mone. Chief Mone joins us from the Durham, NH Police Department where she served for 17 years and we are excited to have her on board.

Over the last year we have identified a number of priorities for improving our town's services, facilities and programs. We have begun addressing deferred maintenance items at our Town Office, Police Station, Fire Station and Town Clerk's Office. This will continue into next year with anticipated renovation work to our historic Town Hall and exterior work at the Town Office.

Improving the efficiency of government is another priority and we will be looking into implementing a document management system to digitize records and make information more accessible to the public. Programs from the Recreation Department are being improved and expanded to involve more citizens especially our children and seniors.

What we strive to do each, and every day and my top priority is provide the very best services to residents as efficiently as possible with the lowest cost to taxpayers.

I would also like to recognize all of the various Town Boards, Commissions and Committees for their hard work they put in throughout the year. All of these citizens step forward to serve and volunteer their time and we owe them a debt of gratitude for their service. Just one example, the now revived Economic Development Committee is continuing to do important work in identifying ways to work closely with the local business community and improve our overall business climate. They have also embarked on extensive studies of how we can better attract new businesses, balance new development and enhance the overall quality of life for all North Hampton residents. I have been very excited about their work thus far and look forward to the next year to come.

I approach this position as one of public service and public engagement. A top priority for me personally is being as accessible as I can be to all citizens and local businesses of North Hampton. I hope you'll consider my door always open and I welcome your feedback, comments, questions or complaints. I have begun having monthly Town Administrator's "open office hours" events as a time for citizens to come and discuss any issue that may be on their mind and to get feedback about what the town can do better to improve the lives of those who call North Hampton home. All residents are welcome and encouraged to attend!

Lastly, let me just say I have the privilege of working alongside a tremendous staff here every day that makes all that we do that much easier. We should all be thankful to these individuals who have devoted their careers to the work of making our town the great place it is today.

Respectfully submitted,

Bryan T. Kaenrath
Town Administrator



**THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON**

**TOWN MEETING WARRANT
WITH MINUTES**

Moderator William Boesch called meeting to order at 8:36 am.

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

On Saturday, February 3rd, 2018 at 8:30 a.m.

**In the event of inclement weather, the snow date for the First Session is:
Saturday, February 10th, 2018 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 13th, 2018,
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

Moderator Boesch welcomed the 55-60 people in attendance to the 276th Town Meeting and introduced the Select Board Members Jim Maggiore, Chair, Larry Miller and Kathleen Kilgore, then the Budget Committee Members Jonathan Pinette, Chair, John Anthony Simmons, Laurel Pohl, James Sununu, Frank Ferraro and George Chauncey.

Supervisors of the Checklist Hope Miller and Jane Morse with Jill Brandt absent were recognized by the Moderator.

Moderator Boesch introduced Bobbi Burns, Assistant Moderator and Susan Buchanan, Town Clerk/Tax.

Jim Maggiore asked to speak and announced that after 18 years of service Bill Boesch, Moderator would not be running for reelection. Jim presented Bill with a clock engraved with words of thanks for his service that was read by Kathy Kilgore.

The moderator went over the Moderators Rules and stated that with no objections he would like to move Article 2-6 to the end of the meeting after Article 25. No objection was heard.

The following was read. to act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

1 Moderator, 2 year term

*Bobbi Burns 744

1 Cemetery Trustee, 3 year term

*Margaret A. Brown 740

1 Select Board Member, 3 year term

George Chauncey 400

*Larry Miller 545

2 Planning Board Members, 3 year term

*Wally Kilgore 507

*Phil Wilson 568

1 Town Treasurer, 1 year term

*Barbara Kearney Dewing

2 Water Commissioners, 3 year term

740 *Henry Fuller 660

*Timothy Harned 531

1 Supervisor of the Checklist, 6 year term

*Kevin M. Murphy 730

1 Zoning Board of Adjustment Member,
3 year term

*Mark L. Janos 701

1 Library Trustee, 3 year term

*Susan Leonardi 645

1 Trustee of the Trust Funds, 3 year term

*Mary L. Lambert 721

2 Budget Committee Members, 3 year term

*Tamara Le 476

John Anthony Simmons 374

*Rick Stanton 500

Burrell M. York 317

*Denotes elected position

Article Two: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 415 Wireless Communications Facilities and Section 516 Small Wind Energy Systems. The intent of the proposed amendment is to clarify the performance security process to ensure the removal of abandoned cell or wind towers.

Majority Ballot Vote Required

Recommended by the Planning Board: 4-0

Results of balloting March 13, 2018

YES 743 NO 82

Article 2 passed

Article Three: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 302 Definitions and Section 505 Temporary Structures. The intent of the proposed amendment is to clarify the definition of and the permitting process for temporary structures.

Majority Ballot Vote Required

Recommended by the Planning Board: 5-0

Results of balloting March 13, 2018

YES 710 NO 161

Article 3 passed

Article Four: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 409 Wetlands Conservation District. The intent of the proposed amendment is to require the issuance of a Conditional Use Permit by the Planning Board to authorize any non-compliance with Section 409 Wetlands Conservation District.

Majority Ballot Vote Required

Recommended by the Planning Board: 4-0

Results of balloting March 13, 2018

YES 644 NO 226

Article 4 passed

Article Five: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 510 Dumping. The intent of the proposed amendment is to bring the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire laws and State of New Hampshire Department of Environmental Services solid waste management rules.

Majority Ballot Vote Required

Recommended by the Planning Board: 4-0

Results of balloting March 13, 2018

YES	778	NO	109
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Article 5 passed

Article Six: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 513 Accessory Dwelling Unit. The intent of the proposed amendment is to bring the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire law and clarify how an accessory dwelling unit may conform to the dimensional requirements of the zoning ordinance.

Majority Ballot Vote Required

Recommended by the Planning Board: 5-0

Timothy Harned addressed the five zoning articles and answered a few questions.
Articles 2-6 will appear on the official ballot as read.

Results of balloting March 13, 2018

YES	727	NO	144
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Article 6 passed

Article Seven: FY 2019 Operating Budget

Shall the Town raise and appropriate through taxation as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Seven Million One Hundred Twenty-four Thousand Seven Hundred Twenty-five Dollars (\$7,124,725)? Should this Article be defeated, the default budget shall be Six Million Nine Hundred Ninety-one Thousand Six Hundred Thirty Dollars (\$6,991,630), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-3

Article 7 was moved for discussion by Mr. Maggiore second by Mr. Miller.

Mr. Maggiore asked Interim Town Administration to address the operating budget. ITA Michael Tully, Fire Chief explained most of the increases are due to salaries. The public asked a few questions about the work to fix older tombstones at the cemeteries.

Article 7 will appear on the official ballot as read

Mr. Miller moved to restrict reconsideration of Article 7 second by Mr. Maggiore.
Motion passed by a show of hands.

Results of balloting March 13, 2018

YES	502	NO	414
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Article 7 passed

Article Eight: Modify Elderly Exemption from Property Tax

Shall the Town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of North Hampton, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$125,000; for a person 75 years of age up to 80 years, \$165,000; for a person 80 years of age or older \$200,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,800 or, if married, a combined net income of less than \$59,000; and own net assets not in excess of \$190,000 excluding the value of the person's residence.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 8 moved for discussion by Mr. Miller second by Mr. Maggiore.

Mr. Miller explained the increase in both Article 8 and 9 was to help keep up with inflation.

Article 8 will appear on the official ballot as written

Mr. Miller moved to restrict reconsideration of Article 8 second by Mr. Maggiore.
Motion passed by show of hands.

Results of balloting March 13, 2018

YES	828	NO	96
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Article 8 passed

Article Nine: Modify Disabled Exemption from Property Tax

Shall the Town modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$100,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a

combined net income of not more than \$60,000, and own net assets not in excess of \$125,000 or, if married, combined net assets not in excess of \$150,000 excluding the value of the person's residence.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 9 was moved for discussion by Mr. Miller second by Mr. Maggiore.

Article 9 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 9 second by Mr. Maggiore.

Motion passed by show on hands.

Results of balloting March 13, 2018

YES	815	NO	111
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Article 9 passed

Article Ten:

All Veterans' Tax Credit

Shall the Town of North Hampton vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged; or, an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted the credit granted will be Five Hundred Dollars (\$500), the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 10 was moved for discussion by Mr. Miller second by Ms. Kilgore.

Mr. Miller explained the change of wording from "during conflict" to "all Veterans" to honor all who served. This may apply to 20-25 Veterans.

Article 10 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 10 second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	845	NO	91
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Article 10 passed

Article Eleven: Proposed Fire Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2019	\$1,313,518	\$34,827
2020	\$1,400,028	\$25,737
2021	\$1,455,406	\$21,481

And further, to raise and appropriate through taxation the sum of Thirty-four Thousand Eight Hundred Twenty-seven Dollars (\$34,827) for Fiscal Year 2019, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-0-3

Article 11 moved for discussion by Ms. Kilgore second by Mr. Miller.

Ms. Kilgore, who worked on CBA, explained the contract included increases in salary and percentage of what the Firefighters pay in health care. Mr. Salomon, 100 Woodland Road, stated the Firefighters are a great benefit to the town and the contract is good with a good job done by all. Ms. Swank asked why the 3 abstentions by the Budget Committee. Laura Pohl was one and said she was asking for more information at the time the vote was taken. Phil Wilson, 7 Runnymede Drive, stated very important to recognize Firefighters and EMS. And asked what is the percentage of increase in pay to the Firefighters and EMS and are we competitive with other towns?

At this point, Chair Pinette and Chair Maggiore opened their respective meetings.

Ms. Kilgore stated the first year is at 2.5% with the 2nd and 3rd years at 2.5-3%. She also stated that the officers pay was found not to be competitive so there was a \$1000.00 increase.

Rachel Heffernan, 129 Atlantic Avenue, stated she was an Paramedic for Exeter hospital for 10 years. She wanted to stress how important it is to have Paramedics on all shifts. We have good guys and we need to keep them.

Article 11 will appear on the official ballot as written.

Ms. Kilgore moved to restrict reconsideration of Article 11 second by Mr. Miller.

Motion passed by show of hands.

Results of March 13, 2018

YES 724 NO 226

Article 11 passed

Article Twelve: Replace 6-Wheel DPW Dump Truck With Plow And Wing

To see if the Town will vote to authorize the Select Board to enter into a seven-year lease/purchase agreement in the amount of Two Hundred Three Thousand Dollars (\$203,000) for the purpose of leasing and equipping a 6-Wheel dump truck with plow and wing for the Department of Public Works; and to raise and appropriate through taxation the sum of Twenty-nine Thousand Dollars (\$29,000) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause. This item has been identified as the number 2 priority in the approved capital improvements plan.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article 12 moved for discussion by Mr. Maggiore second by Ms. Kilgore.

Mr. Maggiore stated the 1999 truck with plow will be kept as a backup. The rental option is no longer available to the Town.

Moderator stated the CIP plan is referenced in Article 12, 13, 14, 15, 16 and 17 asked for a little history of the CIP Committee, what it is, does and how it comes up with a plan.

Nancy Monaghan, CIP Chair gave background and read from the New Hampshire Municipal Association's description of a CIP Committee governed by RSA 674. North Hampton's first CIP Committee was a sub-committee under the Planning Board. In 2010 became independent of Planning, in 2015 an eighth member added.

Moderator thanked Ms. Monaghan.

Richard Stanton, 108 Walnut Avenue, made a motion to Article 12 changing the wording as follows: To see if the Town will vote to authorize the Select Board to purchase an equip a 6- wheel dump truck with a plow and wing plow for the Department of Public Works in the amount not to exceed One Hundred Eighty Thousand Dollars (\$180,000) from the unassigned fund balance. This item has been identified as the number 2 priority in the Capital Improvements Plan for FY2019. There will be no impact of the tax rate. Second by Mr. Salomon.

Mr. Stanton stated to take the money from the unsigned fund would mean a direct return of tax dollars to the people. A savings of \$24000.

Mr. Pinette was in favor of the motion.

Motion passed by show of hands.

Article 12 will appear on the official ballot as amended.

Mr. Maggiore moved to restrict reconsideration of Article 12 second by Mr. Miller.

Motion passed by show of hands.

Results of balloting March 13 2018

YES	600	NO	338
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Article 12 passed

Article Thirteen: Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Thousand Dollars (\$230,000) for the purpose of resurfacing and reconstructing approximately 3 miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal

Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation Two Hundred Thousand Dollars (\$200,000).

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 13 moved for discussion by Ms. Kilgore second by Mr. Maggiore.

Ms. Kilgore stated \$30,000 would come from a reserve fund with \$200,000 coming from taxation. The reserve fund is collected within the vehicle registration process.

Article 13 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 13 second by Mr. Maggiore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	720	NO	196
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Article 13 passed

Article Fourteen:

Replace Fire & Rescue Department Command Vehicle

To see if the Town will vote to raise and appropriate the sum of Fifty-five Thousand Dollars (\$55,000) for the purchase of a Command Vehicle for the Fire & Rescue Department with said funds to come from the Fire Department Equipment and Apparatus Special Revenue Fund. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article 14 moved for discussion by Mr. Miller second by Mr. Maggiore.

Mr. Tully stated the Town has gotten 2 extra years out of this vehicle. Present vehicle is a 2007 scheduled to be replaced in 2017. He thought the vehicle was still in good shape had it inspected. It has now gotten to the point that it needs to be replaced.

Article 14 will appear on the official ballot as written.

Mr. Maggiore moved to restrict reconsideration of Article 14 second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	578	NO	337
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Article 14 passed

Article Fifteen: Purchase of a Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Thirty-seven Thousand Dollars (\$37,000) from the Police Detail Revolving Fund for the purchase of a police cruiser. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-3

Article 15 moved for discussion by Ms. Kilgore second by Mr. Miller.

Ms. Kilgore stated this article will replace a 2008 Crown Victoria with just under 100,000 miles. The CIP has set a new vehicle rotation of 1 vehicle per year for 7 years. No money from taxation. Mr. Simmons stated he was one of the 3 budget committee members not in favor of this article because of the CIP language. Ms. Pohl echoed Mr. Simmons thoughts. Ms. Swank asked if the DRA had looked at the articles. Yes, DRA did look them. DRA did not have a problem with the language. Mr. Hillier, Glendale Road felt the more information the better.

Ms. Kilgore, 220 Atlantic Avenue moved to amend the article as follows: To see if the Town will vote to raise and appropriate the sum \$37,000 from the PD Revolving Fund for the purchase of a police cruiser. Approval of this article will have no effect on the tax rate.

Ms. Boesch stated "We are mudding the waters" The CIP language has already been used in previous articles. Mr. Wilson agreed with Ms. Boesch. Mr. Miller stated the CIP is not controlled by the Select Board or the Budget Committee.

Moderator called for a vote on amendment.

Motion fails by show of hands.

Article 15 will appear on the official ballot as written.

Mr. Maggiore moved to restrict reconsideration of Article 15 second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	473	NO	445
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Article 15 passed

Article Sixteen: Resurfacing Dearborn Park Parking Lot

To see if the Town will vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000) for the purpose of repair, reconstruction and resurfacing of the Dearborn Parking Lot with said funds to come from unassigned fund balance. The Town Fund Balance Policy allows the Select Board to use fund balance in excess of the designated target percentage (8% of total budget including school) for capital improvements. The current balance is 11.9%. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article 16 moved for discussion by Mr. Maggiore second by Ms. Kilgore.

Mr. Maggiore stated how busy the park is with all the activities there.

Mr. Ferraro stated Article 16 & 17 are inconsistent with the rest of the ballot in language. He moved to strike sentences beginning with Town Fund Balance Policy allows.....down to.....balance is 11.9% second by Mr. Nadeau. Mr. Maggiore stated he is willing to strike the 2 sentences.

Moderator called for vote on amendment.

Amendment passed by show of hands

Article 16 will appear on the official ballot as amended.

Mr. Maggiore moved to restrict reconsideration second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	537	NO	374
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Article 16 passed

Article Seventeen:

Replace Septic System at Town Hall

To see if the Town will vote to raise and appropriate the sum of Twenty-two Thousand Dollars (\$22,000) for the installation of a new septic system at the Town Hall of adequate size to handle consistent use if the Town Hall is needed as a warming center during emergency events. This sum to come from unassigned fund balance. The Town Fund Balance Policy allows the Select Board to use fund balance in excess of the designated target percentage (8% of total budget including school) for the purchase of capital items. The current balance is 11.9%. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article 17 moved for discussion by Mr. Miller second by Ms. Kilgore.

Mr. Miller addressed the present system is from the 1950s.

Mr. Ferraro moves to strike the same language from this article as the Article 16 second by Mr. Chauncey.

Moderator called for vote.

Motion passed by show of hands.

Article 17 will appear on the official ballot as amended.

Mr. Miller moves to restrict reconsideration of Article 17 second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	623	NO	299
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Article 17 passed

Article Eighteen:

Contributions to Health Agencies

To see if the Town will vote to raise and appropriate through taxation the sum of Four Thousand Two Hundred Fifty Dollars (\$4,250) for the cost of contributions to two (2) health agencies in the Seacoast in the amounts corresponding to the agencies requests in the righthand column as follows:

<u>Health Agency</u>	<u>FY2018</u>	<u>FY2019</u>
Seacoast Mental Health Center	\$3,500	\$3,500
Lamprey Health Care	\$ 750	\$ 750

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article 18 moved for discussion by Mr. Maggiore second by Ms. Kilgore.

Mr. Maggiore stated the Select Board decided to take this out of the budget and put on the ballot for the people to vote on.

Article 18 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 18 second by Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES 626 NO 277

Article 18 passed

Article Nineteen:

Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) for deposit in the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to limit the Town's unfunded accrued leave liability. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 19 moved for discussion by Ms. Kilgore second by Mr. Maggiore.

Ms. Kilgore stated last year this did not pass. Purpose of article is to put money back into fund from the unassigned fund.

Mr. Nadeau asked what the Town's liability is today. Mr. Tully stated in November it was \$66,000.

Article 19 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 19 second by Mr. Maggiore.

Motion passed by show of hands.

Results of March 13, 2018

YES 689 NO 215

Article 19 passed

Article Twenty: Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article 20 moved for discussion by Mr. Miller second by Ms. Kilgore.

Mr. Miller stated fund is used to fix all buildings. Stone building steps, outside of the Old town Hall, boiler in the FD and the ice buildup at the Chevalier Building to name a few.

Mr. Tully stated the current balance is \$197,837.

Article 20 will appear on the official ballot as written.

Mr. Miller motion to restrict reconsideration of Article 20 second by Ms. Kilgore.
Motion passed by show of hands.

Results of balloting March 13, 2018

YES 646 NO 278

Article 20 passed

Article Twenty-one: Modify the Purpose of the Town Building Capital Reserve Fund

Shall the Town modify the purpose of the Town Building Capital Reserve Fund to plan and prepare for future Town building projects, including new buildings and renovations to existing buildings, not covered as part of normal routine maintenance. And furthermore to name the Select Board as agents to expend from said fund. Approval of this article will have no effect on the tax rate.

2/3rds Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 21 moved for discussion by Ms. Kilgore second by Mr. Maggiore.

Ms. Kilgore stated Article 21 is a change in the wording so that the funds can be used to renovate or construct new buildings. At present funds can only be used for new construction.

Mr. Wilson stated that this article is separate from article 20.

Article 21 will appear on the official ballot as written.

Ms. Kilgore moved to restrict reconsideration of Article 21 second by Mr. Miller.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES 705 NO 216

Article 21 passed

Article Twenty-two: Contribution to the Town Building Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Capital Reserve Fund. The purpose of this fund is to plan and prepare for future Town building projects. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article 22 moved for discussion by Ms. Kilgore second by Mr. Miller.

Ms. Kilgore stated this article was to set aside funds for municipal facilities.

Giovanna Boggero, Buckskin Lane asked where she could find the Capital Reserve Fund and Unassigned Balance Fund.

Mr. Cornwell stated the fund Balance represents the Town's equity. The difference between assets and liabilities equals the Town's equity. In essence, those amounts that have not already been legally appropriated for other purposes.

Article 22 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Article 22 second Ms. Kilgore.

Motion passed by show of hands.

Results of balloting March 23, 2018

YES 492 NO 422

Article 22 passed

Article Twenty-three: Modify the Purpose of the Town Revaluation Capital Reserve Fund

Shall the Town modify the purpose of the Town Revaluation Capital Reserve Fund to allow for funding to comply with the State of New Hampshire's requirement to perform property revaluation every five (5) years? This fund was established in 2011 specifically to comply with the New Hampshire State Constitution and carry out a Town revaluation in FY2013. And furthermore to name the Select Board as agents to expend from said fund. Approval of this article will have no effect on the tax rate.

2/3rds Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 23 moved for discussion by Ms. Kilgore second by Mr. Miller.

Ms. Kilgore stated this is a change in the wording to allow money to be used in years other than just 2013. At present the account has \$63,795.51. Mr. Maggiore stated this article and article 21 require a 2/3 ballot vote to pass.

Mr. Salomon stated the second sentence is confusing. Mr. Salomon moved to delete the 2nd sentence and to add "This modification will allow expenditure as needed in any given year." Second by Mr. Wilson.

Motion passed by show of hands.

Article 23 will appear on the official ballot as amended.

Ms. Kilgore moved to restrict reconsideration second by Mr. Miller.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES	679	NO	228
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Article 23 passed

Article Twenty-four: Close the Fire Department Equipment Fund

To see if the Town will vote to discontinue the Fire Department Equipment Fund created in 2006 to account for and restrict ambulance billing and collection to expenditures for the purpose of Fire Department capital equipment. In 2013, two new revolving funds were created to account for revenues and expenditures from ambulance services and the Fire Department Equipment Fund was not closed at that date. Said funds with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article 24 moved for discussion by Mr. Maggiore second by Ms. Kilgore.

Mr. Maggiore stated is to close a fund no longer used. The fund has a balance of \$81.29. Money would go into the general fund.

Article 24 will appear on the official ballot as written.

Ms. Kilgore moved to restrict reconsideration of Article 24 second by Mr. Miller.

Motion passed by shoe of hands.

Results of balloting March 13, 2018

YES	790	NO	107
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Article 24 passed

Article Twenty-five: Purchase of a Recreation Van (By Citizens Petition)

Upon petition of at least 25 registered voters, to see if the Town will vote to raise and appropriate the sum of no more than Fifty-five Thousand Dollars (\$55,000) from unassigned fund balance for the purchase of a recreation passenger van. The cost of the van will be partially offset by the trade-in value of the existing recreation van. The van will be used primarily, but not exclusively, for transportation incident to Programs for Active Senior Adults ("PASA"). Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Article 25 moved for discussion by Mr. Chauncey second by Mr. Ferraro.

Mr. Chauncey stated the current van is used by the Recreation Department for PASA (Senior Citizen) Group is very difficult for them to get in and out of. Has gotten a grant from the Fuller Foundation for \$5,000 if a matching \$5,000 is raised. Mr. Simmons thanked Mr. Chauncey for his work and leadership on this article. Mr. Kilgore, 220 Atlantic Avenue stated the van would be used by more than the PASA group.

Article 25 will appear on the official ballot as written.

Ms. Kilgore moved to restrict reconsideration of Article 25 second by Mr. Ferraro.

Motion passed by show of hands.

Results of balloting March 13, 2018

YES 693 NO 222

Article 25 passed

Article Twenty-six: Any other business.

To see if the Town will transact any other business that may legally come before the Meeting.

Seeing none the Moderator adjourned the meeting at 12:17 pm.

Respectfully submitted,

Susan Buchanan

CERTIFICATE OF POSTING

January 29, 2018

I do hereby certify that on the twenty-ninth day of January, 2018, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

THE NORTH HAMPTON SELECT BOARD

Jim Maggiore, Chair

Larry Miller, Vice Chair

Kathleen Kilgore, Member

Report of the Building Inspector, Code Enforcement Officer, and Health Officer

The past year saw an increase of 76 additional permits (608 to 684) issued during the fiscal year 2018.

In July 2018 the town hired a part time Building Inspector, Travis Murray to help with the work load of building inspections and paper work. Travis and I have performed over a thousand inspections this year and this office has fielded as many phone calls and contacts with the public assisting with questions about their property, zoning issues, complaints, as well as working with multiple state agencies such as the Department of Environmental Services (DES) Wetlands Bureau, Bureau of Food Protection, and the State Fire Marshal's Office. This office has also assumed various facilities maintenance duties to keep the town offices running as efficiently as possible.

The town buildings are of various ages and each has specific issues due to their age which require monitoring each for periodic maintenance to each of the different buildings.

<u>Type of Construction</u>	<u>Residential</u>	<u>Commercial</u>
New Home/Structure 15	13	2
Remodel 95	84	11
New Manufactured Home 8	8	0
Demolition 13	13	0
Electrical 174	148	26
Plumbing 76	69	7
Mechanical 188	174	14
Accessory Structure 22	22	0
Pools 1	1	0
Septic 32	29	3
Signs 17	0	17
Generator 7	7	0
Solar Installation 7	7	0
Change of use 16	0	16
Fire Place 12	12	0
Temporary Structure 3	3	0
Totals	588	96
684		

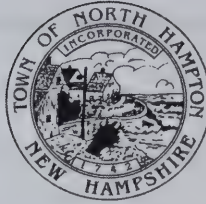
If you have any concerns, or questions please feel free to contact this office at 964-8650, or email me at gbosworth@northhampton-nh.gov

Respectfully submitted,

Glen Bosworth

MICHAEL J. TULLY
FIRE CHIEF

MTULLY@NORTHHAMPTON-NH.GOV



NORTH HAMPTON FIRE & RESCUE
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NORTH HAMPTON, NH 03862

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FAX: (603) 964-7249

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE FIRE & RESCUE

In 2018 your Fire & Rescue Department was committed to rebuilding the 24-hour paramedic service to our community. After the loss of Firefighter/Paramedics Morin and Wise to area communities we were fortunate to hire Firefighter Tangney, who is currently enrolled in a paramedic program, and two experienced Paramedics, Goodrich and Turner. Both have experience in the field as well as in paramedic instruction. Now staffed at four paramedics, one for each of the Fire Department shifts, residents will once again be assured the emergency medical care provided to them is of the highest prehospital care available in the State of NH.

In addition to responding to a myriad of emergency calls, department personnel continued valuable programs such as Firefighter Fridays at the elementary school and performed hundreds of fire and life safety inspections. These each provide a valuable service while allowing Fire Department personnel to establish and grow valuable relationships within our community.

In September the department accepted delivery of the command vehicle approved at the March election. This vehicle replaces the 2007 command vehicle and will fall into the departments vehicle replacement program estimated for 2029. The purchase of vehicles within the Fire & Rescue Department is made possible through the department's capital reserve fund. This account, funded solely by ambulance fees, will allow the Town to continue replacing aged apparatus on a schedule approved by the Capital Improvements Committee, without any additional costs to the tax payer in their tax rate. Each year replacement schedules are reviewed and adjusted to make sure the Town receives the longest lifespan possible for its investment while assuring the department can respond when needed with reliable vehicles and equipment.

The year ended with 1250 emergency calls for service. The call breakdown can be seen below.

Structure Fires	14	CO Detector Activations	33
Fires Not Involving Structures	03	Fire Alarm Activations	91
Vehicle Fires	08	Motor Vehicle Accidents	106
Good Intent	49	Severe Weather	21
Public Assists	73	Ambulance Assists	296
Outside Fires	15	Elevator Rescues	01
Smoke Odor Investigations	31	Water Rescues	02
Assist Police	16	Medical Aid	393
Hazardous Condition	73	Animal Rescues	03
Cover Assignments	07	Water Problem	15
Total	1250		

The members of the North Hampton Fire & Rescue would like to thank the citizens for their continued support. Should you have any questions or concerns, please do not hesitate to contact us or join us for our "Coffee with Seniors" program. Dates are available on the Town of North Hampton website.

Respectfully submitted,

Michael J. Tully
Chief of Department

Report of the North Hampton Police Department

In late October, I had the honor of being sworn in as your new Police Chief. The North Hampton Business Association kindly provided refreshments for those who attended the ceremony, including a large group of family, friends, colleagues, North Hampton employees, residents and business owners. I was heartened to receive such a warm reception to launch my tenure in Town. I took command of the police department from Interim Police Administrator Michael French who served the community and led the department for over a year. Chief French instituted many new policies, enabled the officers to partake in community outreach efforts, spearheaded upgrades to security systems, promoted a deputy chief, a sergeant, a detective, and hired several new officers. By the time North Hampton said goodbye to Chief French, the department was fully staffed, had an effective command structure in place and was well positioned to continue excellent service to the community.

In 2018, the North Hampton Police Department was involved in numerous community outreach activities. Officers have been reading to kindergartners at the North Hampton School each month. Officer Poppalardo is involved with drug resistance education with sixth graders and other activities which foster positive relationships between police officers and young residents. The department joins with other town departments to host bi-monthly "Coffee with Seniors" gatherings. Officers were also involved with additional town and community events including the Police and Fire basketball game, Turkey Bowl at Dearborn Park, Back to School Picnic and a Halloween youth open house.

Personnel

Officer Megan McBride joined the department in November and will attend the 178th Police Academy with a graduation date of April 26, 2019. Officers Todd Whitcomb and Tim Scott were also hired in 2018 and currently serve as members of our patrol division. Christopher Poppalardo was assigned as the department's detective. The detective position is an important role that brings continuity to complex investigations, so patrol officers can focus on proactive enforcement and response to emergencies. Joshua Stokel was promoted to Deputy Chief and Asa Johnson was promoted to Sergeant. These staff additions, promotions and the specialty assignment create a very effective team.

In 2017, the "524 Award" was established in memory of Peter Cormier, long-time North Hampton Police Officer who died of a sudden heart attack in 2015. The award was established to recognize the officer who best exemplifies the qualities possessed by Officer Cormier: Dedication, teamwork and fellowship. Detective Poppalardo was the well-deserving recipient of this award for 2018.

The North Hampton Police Department continues to work with the community to provide a safe place to live, work, travel and conduct business. This year, the department investigated 139 traffic accidents, took 92 reports of fraud or theft, and handled 273 traffic complaints. The heroin epidemic continues to be an ever-present problem in and around the Seacoast Area and North Hampton is no exception. This continuing problem resulted in several overdoses which required police and medical responses from town departments. Fortunately, there were no fatal overdoses in town in 2018.

I encourage anyone with questions, ideas, concerns or complaints to contact the police department at any time of the day or night. I wish to thank the members of the North Hampton Police Department for their tireless service to the community. Most importantly, I would like to thank the community for their support. The Police Department can only succeed with your help. I look forward to meeting more members of the community and serving the Town of North Hampton for many years to come.

Report of the Department of Public Works

The Department of Public Works (DPW) is comprised of the highway, solid waste, and the recycling/brush divisions. The department is responsible for maintaining the municipal infrastructure that includes streets, buildings, parks, and the recycling complex. Weather is a key factor in the work we perform at the department. The region experienced average temperatures and above average precipitation during 2018.

In 2018, we had 27 winter events requiring plowing and/or roadway treatment. Winter snow storms were light during the January/ February period. The remainder of the winter was somewhat busy with snow in March and the beginning of April. The Fall season was light except for a couple of early snow events in November. During the winter season, our main focus at the highway department is to keep our roads safe for the traveling public.

Catch basins and culverts were cleaned during the spring and fall seasons. A road reclamation and paving project was completed on a section of Cedar Road. An asphalt overlay was installed on Woodland Road South. The 1.5" overlay portion of last year's reclamation project was completed on Birch and Elm Roads. Repair projects were completed on Sylvan, Meadowfox, and Goss Roads. A parking area reconstruction project was completed at Dearborn Park in July. Streetlights in town were converted to high efficiency LED light fixtures.

The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program including; mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. We removed several trees and hanging limbs in the town right of ways. The department provides annual maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The North Hampton highway department hosted two successful bulky waste collection days this year at the brush facility. The recycling center continues to sort, bail, and load materials for market. A total of 120 tons of various materials were recycled at the center in 2018. Residents also recycled 445 tons of material curbside in 2018. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled a healthy 37 percent of its waste in 2018. The Brush/ Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

North Hampton residents participated in the annual household hazardous waste day sponsored by the Southeast Regional Refuse Disposal District held at the Brentwood Highway Department in September.

I would like to thank the entire public works team for their dedication in performing the duties of the department. The staff appreciates and would like to thank the residents of the Town of North Hampton for their continued support of the Public Works Department.

We look forward to providing quality service to the community of North Hampton in the upcoming year.

Respectfully submitted,

John Hubbard, Director
North Hampton Public Works

Report of North Hampton Parks and Recreation Department

This past year, my first with the Town of North Hampton, has been rewarding and exciting.

Since joining the Town in late February of 2018, I have had the opportunity to meet and work with many of you. I have personally felt very welcomed and supported in our efforts to grow the department in a way that is fun and beneficial to North Hampton.

We have tried to balance respecting the history of existing programs, while growing the department into new areas as well.

One of our first projects and definitely our largest undertaking to date was to improve the safety, aesthetics and usability of Dearborn Park. This included a complete resurfacing of the tennis courts, as well as net replacement and practice wall reconditioning. We also replaced the fencing in the playground area, painted the dugouts, added a new Rubbermaid seating table, eliminated playground borders that were in disrepair and added additional safety playground chips. There is much work to be done at Dearborn and our plan is to continue with that project this coming year.

Recreation programs for the past year included our Before School program, summer camp, ski program, Winterfest, after school Bowling, Legos, art club, Adult Co-ed Softball, tennis lessons, trips to the Boston Red Sox, New England Patriots and Boston Celtics, Flag Football; our first ever Turkey Bowl (Adult Flag football) dances, coyote club, Programs for Active Seniors (PASA) luncheons and trips, No school days, Holiday camp Day, Safe Sitter baby Sitting Course, Breakfast with Santa, Easter Egg Scramble, pickleball, and Memorial Day BBQ. We thank everyone for the great support we received for these programs.

We will continue to grow all our programs and services in an effort to provide for all age populations and needs of the community.

By the time you read this we should have our new van. This van was approved by Warrant article last year, and will afford us the ability to travel, particularly with our Seniors in a much more comfortable and safe manner.

This past year we also changed our online registration to recdesk.com. We are very happy with the user-friendly nature of this program, and the efficiency it brings to our department. We have also set up "recdesk" online registration so that there are no additional fees charged to the registrants for any programs registered for.

We invite all of you to please check out our town website at www.northhampton-nh.gov Here we keep updated and complete information on all of our current programs.

Special thanks to the North Hampton Recreation Commission for all their help and support this past year. Please email us if you would like to be a part of the Commission.

Also, thanks to the other Town Departments of North Hampton. Without their help, support and sharing of resources it would not be possible to do much of what we do.

Please send me any comments, questions or suggestions that you may have for the Department moving forward. Your input is truly welcomed and appreciated.

Respectfully submitted,

Joe Manzi, Parks and Recreation Director

Town of North Hampton NH

Report of the Welfare Department

The Welfare Department assists North Hampton residents unable to provide for their own documented shelter, food, medication, utility or other emergency needs. It provides assistance to qualified individuals and promotes self-reliance through guidance and referrals.

The Town provides emergency assistance to individuals and families who "are poor and unable to support themselves" (NH RSA 165). By law, any North Hampton resident expressing a need for help may file an application for assistance. As long as NH RSA 165 remains in effect, the Town will always be exposed to this variable cost of liability.

Welfare recipients are required to apply for other programs, make specific payments with their income, and document an active job search.

While most welfare recipients are unable to do so, the law requires them to make reimbursements for town assistance when they are financially able.

Welfare Department services include:

- Determining qualified applicants, processing requests for service and making referrals;
- Administering emergency assistance vouchers based on New Hampshire law and the Welfare Guidelines adopted by the North Hampton Select Board;
- Monitoring changing federal/state law and regulations.

Respectfully submitted,

Janet Facella

Report of the North Hampton Public Library

It has been a great year at the library. As the saying goes, "If you build it, and they will come!" This past year the newly created Teen Room has been an after-school gathering place for teens and preteens to enjoy a snack, entertainment, and socializing. This space was created after realizing that unlike most libraries, teens have had no library space to call their own. The mission of the library was not being fully realized which is,

... to meet the evolving educational, cultural, informational and recreational needs of the community of North Hampton by providing library resources and services. The library, as a community gathering place, strives to acquire materials, plan programs, and provide services that reflect an understanding and consideration of the community served. The library will offer a welcoming environment, with concern given for all ages, backgrounds, interests, abilities and levels of education.

With the addition of the Teen Room we took an existing space and transformed it for multi-use, until we can create more space that will better serve the community. This was made possible in part by the generous donations by some who saw the need for this space.

The past year and beyond shows the constant and steady role of the library in the community. While ebooks and downloadable audio books, movies, and streaming services via hoopla, kanopy and Overdrive have been added to the variety of materials offered, print materials are still being checked out and show no signs of being replaced by digital resources. We also offer online resources to learn a language through Mango Languages, and skill building resources through Lynda.com. Financial resources include Morningstar and Value Line. All are free with your library card.

The library as a gathering place continues to be a primary focus with meetings, programs and activities. The public computer and wi-fi access show no sign of decreasing, and the museum passes offered have seen an increase in use this past year.

Did you know that:

- Over 1600 people visit the library every month?
- Over 200 people sign up for a library card every year?
- Notary services were used 36 times
- The library held 127 children's programs with over 1600 attending?
- Most watched DVD: *The Zookeepers Wife*
- Most read Fiction book: *Eleanor Oliphant is Completely Fine* by Gail Honeyman
- Most read nonfiction book: *Killers of the Flower Moon : the Osage murders and the birth of the FBI* by David Grann
- Most read biography: *Out of line : a life of playing with fire*, by Barbara Lynch
- Most listened to audio book: *Invisible* by James Patterson
- Most downloaded ebook: *Origin*, by Dan Brown
- Most used Museum Pass: Museum of Fine Arts, Boston
- Most read Children's picture book: *I Won't Eat That* by Christopher Silas Neal
- Most read Children's nonfiction book: *The truth about Stacey* by Raina Telgemeier
- Most read children's fiction book: *Diary of a wimpy kid : the last straw* by Jeff Kinney

The library functions because of your tax dollars and generous donations. The Friends of the Library continue to be a major contributing source for library services and programs. They provide all the museum passes you enjoy and many of the programs throughout the year. We are grateful for their contribution to the library and the community, and to many others who have also contributed to the library, such as our volunteers who give of their time on a weekly basis. And we also want to thank the Library Trustees, who serve selflessly for the library. We look forward to another great and productive year.

North Hampton Public Library Town Report FY18

Circulation

Adult Books	10960
Downloaded books to devices	1805
Juvenile Books	11618
Periodicals	976
Audio Books	1338
Downloaded audio books to devices	1355
Videos & DVD's	5009
Downloaded Movies/TV shows	1577
Educational Toys & Kits	174
Loans from other libraries	583
Database Usage & Misc	3557
Museum Passes	337
Games	174
E-Readers	0

Total Circulation FY2018

39463

Collection

Materials in the collection as of 7/1/2017	33629
Materials deleted from collection	2061
Materials added to collection	2310
Materials in the collection June 30, 2018	33878

Other Statistics

Number of Patrons as of 7/1/2017	3039
Number of Patrons as of 6/30/2018	3137
Meetings held at the library	335
Public Computer Usage	2504
Museum and other Passes used	337
Volunteer hours	186

Financial Report - Appropriated Funds

Receipts:

Town Appropriation	\$	390,462.72
Other Income - Copier	\$	1,746.32
Other Income	\$	3,430.14
Total Receipts	\$	395,639.18

Expenditures

Salaries, benefits, taxes	\$	319,524.43
Programs	\$	6,426.78
Operations	\$	10,045.12
Facility	\$	6,322.85
Utilities	\$	12,025.23
Media, books, materials, databases etc.	\$	39,262.95
Total Expenditures	\$	393,607.36
Encumbered balance as of June 30, 2018	\$	2,031.82

Financial Report - Non-Appropriated Funds

Receipts:

Charitable Fund Donations	\$	12,753.98
Friends of the Library	\$	5,968.14

Youth Department donations	\$	2,150.00
RC Aces	\$	400.00
Misc Donations	\$	208.70
Book Sales	\$	210.31
Non Resident Fees	\$	60.00
Copier Income	\$	1,746.32
Conscience Jar donations	\$	557.41
DVD Fines	\$	606.21
Fax transmittals	\$	101.50
Postage	\$	33.30
Materials Reimbursements	\$	658.65
Program costs reimbursements	\$	689.00
Interest Income	\$	6.52
Total Receipts	\$	26,150.04

Expenditures:

Books	\$	19.95
Meetings/conferences/dues	\$	280.00
Furniture/Equipment	\$	6,591.59
Library Supplies	\$	19.80
Administrative Expenses	\$	585.92
Leased Equipment	\$	2,620.77
Maintenance/Repairs	\$	1,570.00
Architectural services	\$	583.46
Postage	\$	274.16
Adult Programming	\$	3,391.30
Youth Programming		2188.75
Misc	\$	469.15
Total Expenditures	\$	18,594.85

Invested Funds

Opening Balance July 1, 2017	\$	19,120.08
Contract expenses	\$	(17,602.94)
other expenses	\$	(1,517.81)
Transferrred from NHPLCC Foundation to Peoples Bank	\$	237,187.24
Transferrred from Citizen's Bank and NHPLCC Foundation to Peoples Bank	\$	10,000.00
interest	\$	6.59
Balance on hand June 30, 2018	\$	247,193.16

Capital Reserve Fund held by the town for a new library or expansion opening balance as of 7/1/2017

Interest	\$	258,817.56
Warrant Article passed March 2017 deposited into account August 2017	\$	2,139.55
	\$	75,000.00
Total Capital Reserve Fund June 30, 2018	\$	335,957.11



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110		\$2,831,904.09		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$10,080.82)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$9,504,856.00	\$9,699,096.75	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$14,100.00		
Yield Taxes	3185	\$6.08	\$1,228.85	
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	2015
Property Taxes	3110	\$121,204.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1.23	\$30,993.96		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$9,630,086.49	\$12,563,223.65	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$6,487,783.48	\$12,380,022.92		
Resident Taxes				
Land Use Change Taxes	\$14,100.00			
Yield Taxes	\$6.08	\$1,228.85		
Interest (Include Lien Conversion)	\$1.23	\$28,087.96		
Penalties		\$2,906.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$145,304.59		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes		\$5,673.33		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$3,413,020.75			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$284,825.05)			
Other Tax or Charges Credit Balance				
Total Credits		\$9,630,086.49	\$12,563,223.65	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$3,128,195.70
Total Unredeemed Liens (Account #1110 - All Years)	\$150,076.78



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year			\$78,525.55	\$60,529.55
Liens Executed During Fiscal Year		\$154,868.03		
Interest & Costs Collected (After Lien Execution)		\$1,346.28	\$3,587.17	\$13,720.00
Total Debits	\$0.00	\$156,214.31	\$82,112.72	\$74,249.55

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015
Redemptions		\$67,437.48	\$35,551.40	\$36,757.90
Interest & Costs Collected (After Lien Execution) #3190		\$1,346.28	\$3,587.17	\$13,720.00
Abatements of Unredeemed Liens			\$649.81	\$3,449.76
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$87,430.55	\$42,324.34	\$20,321.89
Total Credits	\$0.00	\$156,214.31	\$82,112.72	\$74,249.55

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$3,128,195.70
Total Unredeemed Liens (Account #1110 - All Years)	\$150,076.78



New Hampshire
Department of
Revenue Administration

MS-61

NORTH HAMPTON (345)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

Susan M

Buchanan

06/29/2018

2. SAVE AND EMAIL THIS FORM

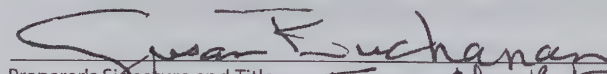
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.


Preparer's Signature and Title Town Clerk / Tax Collector

Report of the Town Clerk for Year Ending June 30, 2018

Dog License-Due State	\$2,104.50
Marriage License-Due State	\$989.00
Death/Birth Certificate- Due State	\$12,959.00
Boat Registration- Town Fee	\$3,836.36
UCC Filings	\$1,350.00
Filing Fees	\$6.00
Return Check Fee	\$400.00
Motor Vehicle Permits	\$1,404,528.05
Motor Vehicle Title Fee	\$2,492.00
Motor Vehicle Agent Fee	\$20,625.00
E-Reg Cart Fee	\$1,481.50
Copies	\$32.00
Dog License	\$4,522.50
Dog License Fines	\$475.00
Dog License Penalties	\$500.00
Marriage License Fee	\$161.00
Death/Birth Certificate	\$12,456.00
Other License & Permit	\$11.00
Dump Sticker	\$207.00
Beach Stickers	\$20,475.00
Transportation Tax	\$35,500.00

Grand Total	\$1,523,006.41
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Number of Motor Vehicles Registered	7100
Number of Dogs Licensed	968
Number of Marriage Licences Issued	23

Respecfully submitted

Susan M. Buchanan
Town Clerk/Tax Collector

Town of North Hampton Treasurer's Report FY2018

<u>Financial Institution</u>	<u>Title</u>	<u>Account Type</u>	<u>Beg. Balance</u>	<u>Deposits & Interest</u>	<u>Withdrawals</u>	<u>End. Balance</u>
Citizens Bank	Town of North Hampton	Municipal Checking	\$ 2,868,047.92	\$ 32,666,451.31	\$ 33,090,186.97	\$ 2,444,312.26
Optima Bank	Town of North Hampton	Public Funds Money Market	\$ 100,655.34	\$ 315.44	\$ -	\$ 100,970.78
TD Bank	Asset Forfeiture Funds	Escrow Direct	\$ 2,013.04	\$ 7.00	\$ -	\$ 2,020.04
TD Bank	Disbursement Account	Escrow Direct	\$ -	\$ 3.74	\$ 3.74	\$ -
Citizens Bank	Investment Account	Municipal Concentration	\$ 5,649,395.61	\$ 9,014,028.77	\$ 8,150,000.00	\$ 6,513,424.38
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 126,194.35	\$ 1,600.77	\$ -	\$ 127,795.12
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 315,789.45	\$ 2,513.75	\$ -	\$ 318,303.20
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 315,856.91	\$ 1,265.97	\$ -	\$ 317,122.88
Bangor Savings Bank	Town of North Hampton	Certificate of Deposit	\$ 101,410.54	\$ 1,075.42	\$ 58.31	\$ 102,427.65
TD Bank	Grants Revolving	Escrow Direct	\$ 37,319.54	\$ 129.82	\$ -	\$ 37,449.36
TD Bank	Detail Revolving	Escrow Direct	\$ 25,779.13	\$ 88,084.64	\$ -	\$ 113,863.77
TD Bank	Recreation Revolving	Escrow Direct	\$ 546.69	\$ 9,522.43	\$ -	\$ 10,069.12
TD Bank	Can Do Sidewalk Kids Project	Escrow Direct	\$ 2,758.01	\$ 9.60	\$ -	\$ 2,767.61
TD Bank	North Hampton Heritage Commission	Escrow Direct	\$ 4,612.13	\$ 1,889.85	\$ -	\$ 6,501.98
TD Bank	Conservation Fund Capital Reserve #8	Escrow Direct	\$ 32,101.15	\$ 111.67	\$ -	\$ 32,212.82
TD Bank	William Fowler Memorial Fund	Escrow Direct	\$ 202.88	\$ 0.71	\$ -	\$ 203.59
TD Bank	Little River Salt Marsh Restoration	Escrow Direct	\$ 7,979.26	\$ 27.75	\$ -	\$ 8,007.01
TD Bank	Dalton Forest	Escrow Direct	\$ 4,314.75	\$ 15.00	\$ -	\$ 4,329.75
TD Bank	Conservation Commission	Escrow Direct	\$ 262,742.22	\$ 913.98	\$ -	\$ 263,656.20
TD Bank	PEG Access Television Special Rev Fund	Escrow Direct	\$ 262,432.65	\$ 10,045.22	\$ -	\$ 272,477.87
TD Bank	Ambulance Fee Revolving Fund	Escrow Direct	\$ 25,781.89	\$ 77.94	\$ 8,196.82	\$ 17,663.01
TD Bank	Fire Equipment & Apparatus Fund	Escrow Direct	\$ 465,033.88	\$ 126,330.74	\$ -	\$ 591,364.62
TD Bank	PB Applicant Engineering Fees	Escrow Direct	\$ 912.01	\$ 9,809.33	\$ 8,246.60	\$ 2,474.74
TD Bank	Paul Hobbs Gravel Bond Acct	Escrow Direct	\$ 919.44	\$ 3.20	\$ -	\$ 922.64
TD Bank	Imprint's Day School	Escrow Direct	\$ 1,456.14	\$ 2.98	\$ 1,459.12	\$ -

<u>Financial Institution</u>	<u>Title</u>	<u>Account Type</u>	<u>Beg. Balance</u>	<u>Deposits & Interest</u>	<u>Withdrawals</u>	<u>End. Balance</u>
TD Bank	Stanley Knowles Gravel Bond Acct	Escrow Direct	\$ 4,828.32	\$ 16.80	\$ -	\$ 4,845.12
TD Bank	Ocean Breeze RV/Landscape	Escrow Direct	\$ 1,424.73	\$ 4.95	\$ -	\$ 1,429.68
TD Bank	Lee/Carrier Surety	Escrow Direct	\$ 4,013.00	\$ 13.96	\$ -	\$ 4,026.96
TD Bank	Two Juniper Road Surety	Escrow Direct	\$ 8,776.47	\$ 17.93	\$ 8,794.40	\$ -
TD Bank	Allen Associates Surety	Escrow Direct	\$ 501.51	\$ 1.75	\$ -	\$ 503.26
TD Bank	Seacoast Storage Facility	Escrow Direct	\$ 10,020.24	\$ 34.86	\$ -	\$ 10,055.10
TD Bank	Aquarion Water Hydrant Escrow	Escrow Direct	\$ -	\$ 124,539.02	\$ 124,539.02	\$ -

Town of North Hampton Employee Earnings FY2018

Employee	Position	Regular Wages	Overtime	Police/Fire Details	**Other Wages	Total Wages
ADAMS III, WILLIAM L.	Police	\$ 7,800.63	\$ 483.60	\$ 440.00	\$ 6,358.95	\$ 15,083.18
AIKAWA, TIMON A.	Police	\$ 46,116.97	\$ 10,204.43	\$ 2,200.00	\$ 2,179.32	\$ 60,700.72
APPLE, BRIAN L.	Intern - Administration	\$ 1,335.00	-	-	-	\$ 1,335.00
APPLE, PAUL L.	Town Administrator	\$ 31,134.96	-	-	10,480.32	\$ 41,615.28
BARNES, JEFFREY P.	Highway/Working Foreman	\$ 54,044.19	\$ 10,853.18	-	2,016.38	\$ 66,913.75
BOOKER, PATRICIA M.	Assistant Town Clerk/Tax Collector	\$ 8,365.00	-	-	-	\$ 8,365.00
BOSWORTH, GLEN S.	Code Enforcement/Health Officer	\$ 43,732.81	-	-	2,663.19	\$ 46,396.00
BRANDT, JILL F.	Supervisor of the Checklist	\$ 800.00	-	-	-	\$ 800.00
BRANDT, KATHARINA R.	Part Time Recreation	\$ 1,664.00	-	-	-	\$ 1,664.00
BRANDT, WOLFGANG S.	Part Time Recreation	\$ 902.63	-	-	-	\$ 902.63
BROWN, DEBORAH	Part Time Recreation	\$ 105.00	-	-	-	\$ 105.00
BUCHANAN, SCOTT	Highway/Heavy Equipment Operator	\$ 39,520.00	\$ 6,241.50	-	2,000.00	\$ 47,761.50
BUCHANAN, STEVEN	Highway/Recycling	\$ 24,929.46	\$ 1,074.03	-	-	\$ 26,003.49
BUCHANAN, SUSAN M.	Town Clerk/Tax Collector	\$ 58,956.54	-	-	-	\$ 58,956.54
CHEVALIER, BRIAN	Cemetery	\$ 12,050.00	-	-	-	\$ 12,050.00
CHEVALIER, COLIN J.	Fire/Cemetery	\$ 54,294.13	\$ 21,277.68	\$ 3,740.00	2,854.17	\$ 82,165.98
CHEVALIER, KENDALL	Cemetery	\$ 4,496.00	-	-	-	\$ 4,496.00
CHIMENTI-CARMEN, MATTHEW L.	Part Time Recreation	\$ 1,776.75	-	-	-	\$ 1,776.75
CLOUTHIER, ERIC J.	Fire - Call Fire Fighter	\$ 2,857.50	-	-	-	\$ 2,857.50
CORNWELL, RYAN A.	Finance Director	\$ 81,999.60	-	-	-	\$ 81,999.60
CULLEN, FRANCIS P.	Custodian	\$ 8,701.14	-	-	-	\$ 8,701.14
DAVIS, EDWARD	Cemetery	\$ 5,032.00	-	-	-	\$ 5,032.00
DENMARK, PATRICIA D.	Minutes Recording Secretary	\$ 4,170.00	-	-	-	\$ 4,170.00
DEWING, BARBARA J.	Treasurer	\$ 6,828.27	-	-	-	\$ 6,828.27
DOUGHERTY, GEORGIA A.	Part-Time Administrative Assistant	\$ 2,080.00	-	-	-	\$ 2,080.00
FACELLA, JANET L.	Administrative Assistant	\$ 63,664.99	-	-	8,151.54	\$ 71,816.53
FRANCIS, PETER	Fire/Cemetery	\$ 66,065.01	\$ 32,583.72	\$ 6,776.00	7,638.34	\$ 113,063.07
FREDERICKS, SAMANTHA P.	Part Time Recreation	\$ 1,336.89	-	-	-	\$ 1,336.89
GREENBAUM, ZACHARY A.	Fire	\$ 787.50	-	-	-	\$ 787.50
HENRY, STEPHEN S.	Fire	\$ 65,112.92	\$ 25,287.74	\$ 902.00	2,492.00	\$ 93,794.66
HOXIE, JON E.	Highway/Heavy Equipment Operator	\$ 46,888.48	\$ 7,563.25	-	2,000.00	\$ 56,451.73
HUBBARD, JOHN	Director of Public Works	\$ 84,192.32	-	-	-	\$ 84,192.32
HURVITZ, JOEL F.	Part Time Recreation	\$ 3,952.50	-	-	-	\$ 3,952.50
JANVRIN, ANTHONY J.	Highway/Brush	\$ 186.90	-	-	-	\$ 186.90
JANVRIN, RICHARD C.	Highway/Recycling	\$ 14,002.50	\$ 148.14	-	-	\$ 14,150.64
JOHNSON, ASA D.	Police	\$ 58,518.52	\$ 23,391.73	\$ 880.00	2,165.70	\$ 84,955.95
JURTA, JAMES M.	Fire	\$ 53,160.56	\$ 20,175.82	-	7,103.56	\$ 80,439.94
KAENRATH, BRYAN T.	Town Administrator	\$ 27,597.75	-	-	-	\$ 27,597.75
KELLEY, KEVIN C.	Code Enforcement/Health Officer	\$ 21,203.84	-	-	8,525.21	\$ 29,729.05
		Regular		Police/Fire	**Other	Total

Employee	Position	Wages	Overtime	Details	Wages	Wages
KENNY, ANNE M.	Bookkeeper	\$ 20,161.98	\$ -	\$ -	\$ -	\$ 20,161.98
LAJOIE, JASON M.	Deputy Fire Chief	\$ 88,075.00	\$ -	\$ -	\$ 4,604.40	\$ 92,679.40
LEE, PATRICIA	Deputy Town Clerk/Tax Collector	\$ 15,466.41	\$ -	\$ -	\$ -	\$ 15,466.41
LIBBY, BRENDAN P.	Part Time Recreation	\$ 2,706.00	\$ -	\$ -	\$ -	\$ 2,706.00
LOUGHMAN, JEFFREY B.	Highway/Brush	\$ 3,920.00	\$ -	\$ -	\$ -	\$ 3,920.00
MADDOCKS, MICHAEL E.	Police Chief	\$ 19,194.55	\$ -	\$ -	\$ 96,248.17	\$ 115,442.72
MAGGIORE, CASSANDRA R.	Intern - Administration	\$ 1,440.00	\$ -	\$ -	\$ -	\$ 1,440.00
MANLOW, KYLE R.	Police	\$ 25,788.79	\$ 243.38	\$ 264.00	\$ -	\$ 26,296.17
MANZI, JOSEPH A.	Recreation Director	\$ 17,341.70	\$ -	\$ -	\$ 1,634.72	\$ 18,976.42
MARELLI, BRETT M.	Part Time Recreation	\$ 101.50	\$ -	\$ -	\$ -	\$ 101.50
MASCIOLI, JAMES D.	Police	\$ 53,231.89	\$ 24,952.56	\$ 5,478.00	\$ -	\$ 85,683.23
MIEHLE, JESSICA L.	Police Administrative Assistant	\$ 51,034.54	\$ -	\$ -	\$ 2,020.78	\$ 56,034.54
MILLER, HOPE E.	Supervisor of the Checklist	\$ 900.00	\$ -	\$ -	\$ 5,000.00	\$ 900.00
MILNER, RICHARD M.	Planning and Zoning Administrator	\$ 54,800.50	\$ -	\$ -	\$ -	\$ 59,800.50
MORIN, MICHAEL W.	Fire	\$ 48,646.37	\$ 19,359.53	\$ 462.00	\$ 1,889.87	\$ 70,357.77
MORSE, JANE W.	Supervisor of the Checklist	\$ 900.00	\$ -	\$ -	\$ -	\$ 900.00
NADEAU, ARTHUR A.	Cemetery	\$ 4,984.00	\$ -	\$ -	\$ -	\$ 4,984.00
NOONIS, LISA J.	Part Time Recreation	\$ 189.00	\$ -	\$ -	\$ -	\$ 189.00
O'HARA, JAMES M.	Recreation Director	\$ 19,881.43	\$ -	\$ -	\$ 2,664.59	\$ 22,546.02
PARENT, JEREMY J.	Fire	\$ 56,612.23	\$ 14,721.45	\$ -	\$ -	\$ 73,500.34
PIDGEON, THOMAS A.	Fire	\$ 41,456.36	\$ 6,849.82	\$ -	\$ 2,166.66	\$ 49,881.18
POPPALARDO, CHRISTOPHER R.	Police	\$ 39,382.72	\$ 10,390.01	\$ 1,782.00	\$ 8,981.40	\$ 60,536.13
PRECOURT, JOSHUA N.	Police	\$ 31,375.85	\$ 4,266.01	\$ 176.00	\$ 1,980.79	\$ 37,798.65
PUGLISI, ANGELO C.	Fire	\$ 62,458.49	\$ 22,373.93	\$ 7,139.00	\$ 2,395.22	\$ 94,366.64
ROSS, LINDSEY J.	Recycling	\$ 10,147.50	\$ -	\$ -	\$ -	\$ 10,147.50
RUSSELL, JAMES M.	Police	\$ 77,723.91	\$ 35,054.49	\$ 264.00	\$ 9,941.64	\$ 122,984.04
SAVASTANO, JOHN	Television/Channel 22	\$ 49,029.21	\$ -	\$ -	\$ -	\$ 49,029.21
STOKEL, JOSHUA E.	Deputy Police Chief	\$ 78,369.93	\$ 16,953.80	\$ 616.00	\$ 26,351.69	\$ 122,291.42
TABER, LEE WILLIAM	Fire	\$ 54,132.40	\$ 25,777.81	\$ 2,915.00	\$ 6,726.34	\$ 89,551.55
TAVITIAN, MARTIN B.	Fire	\$ 62,241.97	\$ 11,274.27	\$ -	\$ 3,385.66	\$ 76,901.90
TRAINOR, DAVID L.	Fire	\$ 25,200.00	\$ 3,176.62	\$ -	\$ 945.00	\$ 29,321.62
TULLY, MICHAEL J.	Fire Chief/EM Director/Deputy Town Administrator	\$ 92,149.30	\$ -	\$ -	\$ 69,244.39	\$ 161,393.69
WALZAK, EMILY M.	Part Time Recreation	\$ 3,737.50	\$ -	\$ -	\$ -	\$ 3,737.50
WHITCOMB, TODD E.	Police	\$ 14,615.52	\$ -	\$ -	\$ -	\$ 14,615.52
WISE, TROY C.	Fire	\$ 41,456.36	\$ 8,253.50	\$ 176.00	\$ 1,575.00	\$ 51,460.86
YANAKOPOULOS, PAUL J.	Police	\$ 51,996.22	\$ 19,892.32	\$ 5,863.00	\$ 3,387.46	\$ 81,139.00
ZELINSKI, CHRISTOPHER M.	Police	\$ 4,033.19	\$ -	\$ -	\$ 241.08	\$ 4,274.27
TOTALS		\$ 2,235,245.58	\$ 382,824.32	\$ 40,073.00	\$ 324,588.54	\$ 2,982,731.44

** Other wages include holiday pay, deputy administrator stipend, education stipends, health officer stipend, emergency management director stipend, insurance buyouts, buybacks of accrued time, severance pay, on call pay, and cemetery pay for departmental employees.

Trustees Report of Trust Funds Year Ending 2017-2018

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG. BALANCE INCOME	INCOME	EXPENDED	ENDING BALANCE	BALANCE OF PRINC. & INC.
	PRINCIPAL										
Capital Res #1	Town Bldg. Maint.	TD Bank	160790.00	31147.08		191937.08	5801.24	1161.22		6962.46	198899.54
Capital Res #2	Library Bldg	TD Bank	245000.00	75000.00		320000.00	13818.32	2139.55		15957.87	335957.87
Capital Res #3	Tennis Courts	TD Bank	12214.08			12214.08	17717.83	196.02		17913.85	30127.93
Capital Res #4	Fire Dept.	TD Bank				0.00	81.97	0.53		82.50	82.50
Capital Re. #5	Info. Technology	TD Bank	9478.79			9478.79	36.95	62.31		99.26	9578.05
Capital Res. #7	Mosquito Cont.	TD Bank	632.00		632.00		8796.43	39.86	8836.29	0.00	0.00
Capital Res. #8	Road Rec.	TD Bank	839.17		839.17		19.52	3.70	22.19	1.03	1.03
Capital Res. #9	Town Bldg.	TD Bank	137975.99			137975.99	24406.95	1063.39		25470.34	163446.33
Capital Res. #11	Coakley	TD Bank	131348.93		58049.93	73299.00	92765.80	1338.30		94104.10	167403.10
Capital Res. #12	Doc. Management	TD Bank	36362.46		5020.55	31341.91	2989.17	246.51		3235.68	34577.59
Capital Res. #13	School Expansion Fund	TD Bank	130.00			130.00	151.18	1.84		153.02	283.02
Capital Res. #14	Health Stab. Fund	TD Bank	175445.05			175445.05	1156.34	1156.51		2312.85	177757.90
Capital Res. #15	Earned set.	TD Bank	56968.15		37522.45	19445.70	260.60	291.16		551.76	19997.46
Capital Res. #16	Paramedic Training	TD Bank	24000.00			24000.00	259.11	158.87		417.98	24417.98
Capital Res. #17	Revaluation	TD Bank	63200.00			63200.00	557.90	417.53		975.43	64175.43
Capital Res. #18	Municipal Trans. Tax	TD Bank	72145.00		115.00	72030.00	318.72	474.28		793.00	72823.00
Capital Res. 19	Epa	TD Bank	60000.00			60000.00	13.15	393.01		406.16	60406.16
Accrued Benefit Liab	Accrued ben. Lib.	TD Bank	5346.91		5346.91		15801.71	104.01	10130.17	5775.55	5775.55
Centennial Hall Fund	School District Maintenance	TD Bank	5000.00			5000.00	10.86	32.81	43.67	0.00	5000.00
Flag Pole Fund		TD Bank	1863.61			1863.61	839.61	17.71		857.32	2720.93
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	312.72	7.74		320.46	1188.46
Hobbs Special Fund	Clock & Gardens	TD Bank	28038.12	1749.60	416.93	29370.79	7661.97	238.94		7900.91	37271.70
E. Marston	Library Fund	TD Bank	500.00			500.00	0	4.91	4.91	0.00	500.00
O. Brown	Library Fund	TD Bank	500.00			500.00	0	4.91	4.91	0.00	500.00
Norton Library Fd.	Library Fund	TD Bank	2000.00			2000.00	0.00	9.83	9.83	0.00	2000.00
Little Boars Head Fund	Improvements	TD Bank	15230.00	7500.00		22730.00	241.10	144.74		385.84	23115.84
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	55.16	4.00		59.16	584.16
Thomas Shaw	poor Funds	TD Bank	490.18			490.18	36.71	3.25		39.96	530.14
NH School Health Ins. Fd.	Health Ins.	TD Bank	93000.00	25000.00		118000.00	806.39	759.07		1565.46	119565.46
NH School Bldg. Main. Fd.	Bldg. Mnt.	TD Bank	102264.28	15000.00		117264.28	7926.37	808.46		8734.83	125999.11
NH School Spec. Ed Fd	Spec. Ed	TD Bank	4425.00	150000.00	75000.00	79425.00	697.96	1212.44		1910.40	81335.40
NH School Tech Fund		TD Bank	15000.00			15000.00	70.92	98.70		169.62	15169.62
NH School Energy Fund			105000.00	45000.00		150000.00	307.97	964.46		1272.43	151272.43
TOTAL			1566580.72	350396.68	182942.94	1734034.46	203920.63	13560.57	19051.97	198429.23	1932463.69

**TRUSTEES REPORT OF PRINCIPAL
TOWN CEMETERIES
July 1, 2017 - June 30, 2018**

Balance of Principal July 1, 2017					440946.37
RECEIPTS					
Sale of Burial Lots					21731.00
Balance					462677.37
EXPENDED					
Sale of Burial lots paid to town					31.00
Balance of Principal June 30, 2017					462708.37

**TRUSTEES REPORT OF INCOME
TOWN CEMETERIES
July 1, 2017 - June 30, 2018**

RECEIPTS

Balance July 1, 2017			211.86		
Interest General Maintenance			1997.52		
Cemetery Interest			271.58		
Sale of Burial Lots			31.00		
Balance of Income June 30, 2018				2511.96	
EXPENDED					
Sale Burial Lots			31.00		
Dodges Agway			390.00		
Bio Spray			1440.00		
				1861.00	
Balance June 30, 2018					<u>650.96</u>

Report of the North Hampton Planning Board

In 2018 The Planning Board's Long Range Planning Committee began working on an update to the Town's Master Plan Vision Statement by:

- Collecting all Town surveys through 2018
- Analyzing and comparing the results, and
- Developing a template that can be used for future Master Plan updates.

Work on the Master Plan will be considered by the full Planning Board in 2019.

The Board heard 12 applications this year (one involving two separate issues), and all were approved. Six other cases were heard, including five Preliminary Consultations and one Design Review. Those sessions are strictly for reviewing issues, not for official decisions by the Board.

The applications were:

- Two Site Plan Reviews
- Two Change of Use applications, one also involving a conditional use permit for a sign larger than the Town Sign Ordinance permits
- Five Preliminary Consultations, including a review of the North Hampton Library's proposed plan to add on to its existing building
- Four Conditional Use Permits (for an accessory dwelling unit, a solar array and two ponds in wetlands)
- Two one-year extensions of Conditional Approval on commercial properties
- One Design Review for a commercial building in the wetland conservation district
- One Lot Line Adjustment
- One condominium conversion of two duplexes to four condominium units.

The Board developed five changes to the Town's Zoning Ordinance for consideration by voters on the Town Warrant in March, 2019:

- Outdoor Lighting, to add regulations on LEDs as prescribed by the American Medical Association and the International Dark Sky Association
- Wetlands Buildable Area, to clarify language
- Accessory Structures, to create a definition for accessory structures and establish permitting regulations for the construction of accessory structures
- Lot Coverage, to define that percentage of a lot that may be covered with impermeable surfaces
- Public Utilities, to clarify inconsistent language.

The Chair also presided over the annual Land Use Boards meeting where upcoming land use issues and projects are discussed. Participants in addition to the Planning Board were the Agricultural Commission, Conservation Commission, Heritage Commission and the Zoning Board of Adjustment.

Respectfully submitted,

Tim Harned, Chair

2019 Report of the North Hampton Water Commission

Commissioners

Henry Fuller, Co-Chairman
Bob Landman, Co-Chairman
Tim Harned, Secretary
David Ciccalone Member
Jim Maggiore, Select Board Rep.

The North Hampton Water Commission (NHWC) is a town commission consisting of four elected members and a select board representative. Our Commission works on behalf of the community to ensure that the community's water resources are protected and that the Town has a reliable and adequate water supply. The NHWC represents the Town in state agency hearings related to the costs of water and hydrant service and issues of water quality, quantity and access. The Commission maintains a working relationship with the Aquarion Water Company and assists town residents when water service issues arise.

The Aquarion Water Company, located in Hampton, N.H., provides water service to approximately 70% of our town's residents as well as residents in the towns of Hampton and Rye. Aquarion is also the water supply source for the public fire hydrant system. Due to the severe drought in this area and population growth, the Commission has concerns over the ability of Aquarion to continue to provide an adequate level of water service to all its customers.

Additional concerns have arisen regarding water quality due to the migration of Perfluorinated Compounds (PFCs) into local ground water. In June, 2017, one of Aquarion's supply wells was taken offline due to increased PFC contamination levels.

The NHWC has pushed state agencies that monitor public water supplies and Aquarion to increase the water system supply capacity. Aquarion's water supply capacity was almost overtaken by user demand in July, 2016. Regarding Aquarion's application and testing process for a new, large capacity supply well in Hampton, the NHWC utilized experts to review Aquarion's plans to insure that the new supply well does not negatively impact local ground water resources or tap into sources of contamination such as the former Coakley Landfill and salt water from the Atlantic Ocean.

The Commission has worked cooperatively with state agencies and Aquarion to reach agreement on several of the Commission's concerns regarding water supply and water quality. Aquarion has instituted an expanded PFC testing and monitoring program for its supply wells. Aquarion has begun evaluating available treatment options should PFC levels continue to increase.

Aquarion had agreed to an approved maintenance program for the public hydrant system. Maintenance would be better documented, be using more easily understood report forms that would be provided to the Town quarterly.

The relationship between the NHWC and Aquarion has been strained in recent years due in large part to inconsistent communication, incomplete information, lack of clear expectations from Aquarion Water Company. In an effort to resolve these issues the governing bodies of the Towns of North Hampton and Hampton signed a letter of Agreement ("LOA") with Aquarion Water Company of New Hampshire ("Aquarion") and their parent company, Eversource Energy Service Company in October of 2017. The LOA clearly details what each Town expects from Aquarion regarding on-going and routine operational issues including: investigation and remediation options of perfluorinated compounds in Aquarion well water, construction of a new water storage tank on Exeter Road in Hampton, updates on the Large

Groundwater Withdrawal Permit Application (known more commonly as “Well 22”), detailed reporting of hydrant maintenance, a request that Aquarion implement inclining block rates at the next rate case, and quarterly updates of the aforementioned details at regular Select Board meetings.

The communication between the parties improved greatly in 2018. Management staff of Aquarion presented quarterly at regular Select Boards. PFC levels in selected wells throughout our Town remain well below the 70 parts per trillion standards, with the exception of Well #7, the Mill Road wellfield, which has long been identified as a well with higher than acceptable PFC levels. Aquarion is currently developing an appropriate action plan to address this issue. Construction plans continue to evolve for a new storage tank on Exeter Road in Hampton. The Large Groundwater Withdrawal Permit Application for Well #22 is under consideration by the Department of Environmental Services. And hydrant maintenance reporting, while still a tender issue between the parties, has improved. Aquarion includes a detailed hydrant maintenance report with each quarterly report to the Select Boards.

Regarding the Hampton Rod and Gun Club ground water lead levels. Exeter Environment Services continues their investigation of the extent of the environmental impact of lead contamination in the soil and wetlands at the Hampton Rod and Gun Club. Their investigation has been submitted to the New Hampshire Department of Environment Services (“NHDES”) for a suggested remedial action plan. NHDES will be reporting to the NHWC and Select Board on a remedial action plan in the first quarter of 2019.

The North Hampton Water Commission has appealed a NHDES order for to extend Aquarion's Water service outside of the current Aquarion Franchise area by adding the Stratham portion of the Winterberry Subdivision (Wiggin Way). The NHWC attended a pre-hearing on 5-Sept-2018, however, there is no progress or developments to report. The next pre-hearing is scheduled for 22-Jan-2019 with the final hearing is currently scheduled for 10-April-2019.

The NHWC continues to ask for the community’s support and assistance in maintaining and protecting our community water resources. Practicing conservation measures throughout the year is always a good idea. Practices that limit the introduction of contaminants into our ground water helps to ensure that our public water supply is safe for use and consumption.

Public documents related to the Commission’s activities are available for review at the Town’s website.

Respectfully submitted,

Bob Landman, Co-Chairman
North Hampton Water Commission

Report of the Zoning Board of Adjustment

On March 27, 2018, the Zoning Board of Adjustment (ZBA) held its annual organizational meeting resulting in the election of George Lagassa as Board Chair and Mark Janos as Vice Chair for one year terms each. The ZBA also welcomed Bill Clifford as an alternate member in 2018.

The ZBA had a light case load during calendar year 2018. The cases and dispositions were as follows:

1. A request to rehear the case in which Aquarion Water Company was granted a special exception for a water treatment facility. The request was denied.
2. A variance request to allow a residential use in association with an active business use on a lot in the I-B/R zoning district. The variance was granted.
3. A variance request to allow construction of a building addition within the structure setbacks on a residential lot. The variance was granted.
4. A special exception request to allow a dog grooming home occupation. The special exception was granted.
5. A special exception request to allow a light manufacturing use (machine shop making precision parts) on a lot in the I-B/R zoning district. The special exception was granted.

North Hampton Zoning Board of Adjustment Membership for 2018 calendar year:

Elected Primary Members: George Lagassa, Chair; Mark Janos, Vice Chair; Jonathan Pinette, Joseph Bernardo, and David Buchanan.

Alternate Board Members: Robin Reid and Bill Clifford

Respectfully submitted,

George K. Lagassa, Chair

Report of the North Hampton Bandstand

2018 marked the 23rd summer of concerts in North Hampton. From the very first concert we have been fortunate to have the members of St. James Masonic Lodge selling hot dogs, beans, chips and drinks. Winnicummnet Rebekah Lodge #26, Hampton provided the desserts. This year we had Ron Frigon of Hampton who offered to bring his antique popcorn machine and offered "free" popcorn to everyone. This was a very nice addition to our venue. The UCC Church also participated with the selling of watermelon slices. So welcome on a warm summer evening! 10% of the net earnings raised by these groups are donated to the bandstand committee to help fund the summer concerts. The bandstand committee is pleased to be able to provide the venue for these worthwhile organizations.

We love to see all the families come out and enjoy the summer evenings. We hope you will join them this summer. Just bring your blanket or lawn chairs, picnic if you wish or buy from our vendors. What could be nicer on a beautiful summer evening in North Hampton?

As many of you know The Friends of the North Hampton Bandstand Inc., a non-profit organization, had the bandstand built in 1996. The goal of the organization was to build a bandstand so the community could enjoy musical performances and have a place to come together with friends and neighbors. This was done and the "Friends" pay all expenses for the entertainment and maintenance of the bandstand. There are NO tax dollars spent on the bandstand and the entertainment provided.

Our "brick" project was completed late spring. As you may know, we replaced all the original personalized bricks that were installed many years ago. This was at no cost to the original owners. The new bricks are much thicker (made in NH) and should withstand the New Hampshire winters much better. The brick ramp was replaced with granite to withstand the heavier traffic and is really beautiful. Stop by next spring or summer and see it. We think you will be very pleased to see the bricks and read the names of friends and neighbors.

We do send out fund raising letters to support our concerts and during the intermission we "pass the bucket." If you would like to make a contribution and be recognized in our programs, mail your contribution to the Friends of the North Hampton Bandstand, Inc., PO Box 3, 03862.

December 1st was the annual lighting of the Christmas tree and signing of carols. Centennial Hall joins us in this annual tradition by providing the carolers with a warm place following the tree lighting and caroling. The Hall was beautifully decorated and very festive! Lots of refreshments were available, catered by the Old Salt. A very good time was had by all. The Hampton Lions Club Members were on hand giving candy canes to the children.

If we have suggestions for the bandstand committee, please do not hesitate to contact anyone of us. We would like to hear from you.

Respectfully submitted,

Delores Chase, Chairperson

Committee Members Kendall Chevalier, Kathleen Kilgore and Deb Kroner

Report of the Conservation Commission

The work of the Conservation Commission during the 2018 calendar year included:

- Updating Inventory of Conservation Land
- Reviewing Wetlands Impact Permits to Ensure Protection of Natural Resource Values
- Monitoring and Testing Water Quality and Protecting Wetlands
- Maintaining/Posting Conservation Parcels
- Monitoring Conservation Easements and Recording Easements at Registry of Deeds
- Acquiring Conservation Land
- Reviewing Conservation Commission Procedures and Policies
- Educating the Commission and Public about Coakley Landfill Water Quality Concerns
- Educating the Commission and Land Use Boards on How to Better Protect Water Resources

Updating Inventory of Conservation Land:

North Hampton has approximately 1600 acres of conservation land, approximately 18% of the Town's total land area. The *Database of Conservation Lands in North Hampton* that is posted on the *Town of North Hampton Website* was last updated on **September 9, 2018**. To learn more about the Town's conservation parcels and the hundreds of acres of conservation land that are open to the public for year-round recreational enjoyment, please refer to the Conservation Commissions section on Town website for a look at the *North Hampton Conservation Properties* and the *Conservation Commission's Trail Map Brochure*.

In 2018 approximately 48 acres of conservation land were added to the conservation land database, including approximately 30 acres that have been donated to the Town and approximately 18 acres of conservation land that was deeded to the town in 1998 upon the creation of the *Ridgemont Estates* subdivision.

Review of New Hampshire DES (Department of Environmental Services) Wetlands Permit Applications:

To protect and preserve the Town's wetlands, wetland buffers, streams, and waterways, the *Conservation Commission* makes recommendations to the *DES*, the *Planning Board*, the *Zoning Board*, and the *Applicants* to protect the Town's natural resources and the quality of water.

The Commission reviewed and sent comments to the *DES* for the following applications:

- **120 Mill Road:** Tax Map 6, Lot 147/001; Standard Dredge and Fill Resubmittal for the Construction of an Agricultural Pond.
- **112 Mill Road:** Tax Map 6, Lot 148; "After the Fact Minimum Impact Wetland Permit Application." The project proposed temporary impacts for the installation of a temporary cofferdam to inject bentonite clay into the existing dam located on the subject property.
- **7 Ocean Boulevard:** Tax Map 01, Lot 10; Wetlands Permit Application to remove existing post and rail fence and with typical sand/snow fence.
- **11 Woodland Road:** Tax Map 2, Lot 8; Wetlands Permit Application to expand an existing pond.

Monitoring and Testing Water Quality and Protecting Wetlands:

It continues to be a challenge for entities throughout the *State of New Hampshire* to protect precious waterways and water resources. A considerable amount of pollution stems from nonpoint source pollution which occurs when rainfall, snowmelt, or irrigation runs over land or through the ground, picks up pollutants, and deposits them into rivers, lakes, and coastal waters or introduces them into the groundwater. Septic tank maintenance, reduction of soil erosion and protecting and preserving wetlands helps reduce and prevent nonpoint source pollution.

The *Conservation Commission* has been working with the *New Hampshire Department of Environmental Services*, *F.B. Environmental Associates*, and the *New Hampshire Rivers Council* to monitor and test the water quality in the *Little River Watershed* and within the headwaters of the *Winnicut River*.

In 2018 the Town also entered into a contractual agreement with *F.B. Environmental Associates* to test established sampling locations in the *Little River* watershed on six sample dates (three under wet and three under dry weather conditions).

Maintaining/Posting Conservation Parcels:

The *Commission* encourages volunteers to help post land where hunting is prohibited and to mark and clear trails. *Phil Thayer* continues to help keep our trails clear for public use. In the fall of 2018, the *Commission* engaged *Walter Nordstrom* to mow the field adjacent to the *Community Garden*. The *Commission* engaged the *Rockingham County Conservation District* to remove invasive plants at *Forest Hills Farm*. A future goal for the *Commission* is to draft a maintenance schedule, to post selected parcels, and continue to replace signage.

Reviewing and Monitoring Conservation Easements and Recording Easements at Registry of Deeds:

The *Conservation Easement Subcommittee* has set up a process for monitoring conservation easements that includes both physically walking the land and employing the use of aerial monitoring using *Google Earth* mapping. The *Commission* also asks members of the *Community* to be the eyes and ears for the Town and, when appropriate, to complete a "*Conservation Easement Violation Complaint Form*." This established process helps ensure a fair review of a complaint and also respects the property rights of landowners who have conservation easements on their land.

The *Southeast Land Trust of New Hampshire*, a third-party easement holder, continues to monitor and provide reports for the 83 acres of conservation land at *Forest Hills Farm* off *Highlander Drive* and the 53 acres conservation easement at the *Governor Dale Farm*. The *Forest Hills Farm Management Plan*, which is posted on the Town website, provides guidance for current and future conservation commissions to better maintain, preserve, and enjoy the land.

Rockingham County Conservation District monitors the approximately 25 acres *Jenkins Farm* conservation easement and the approximately 55 acres *Robie* conservation easement off *Exeter Road*.

The *Society for Protection of New Hampshire Forests (Forest Society)*, the easement holder for the approximately 58 acres *Boies* conservation land located off *Woodland Road*, completed a comprehensive monitoring report which included aerial photography, physical inspection and mapping.

In 2018 members of the *Commission* completed aerial monitoring of conservation parcels via *Google Earth Pro*. Commissioners monitored those conservation parcels where the town or commission owns the land or holds the enforcement rights on conservation easements.

Acquisition of Conservation Land:

In 2018 the Town accepted the donation of approximately 30 acres of conservation land: 24 acres donated by *Wendy Higginson* off *Mill Road* and six acres off *Boutilier Lane* donated by the *Solari Family*. These parcels located within the headwaters of the *Little River Watershed* will further protect *Little River* and the water quality of *North Hampton Beach*.

Under the leadership of *Andy Vorkink*, the *Commission* has worked with two landowners on *Squier Drive* and the *Mill Place Homeowners' Association* to acquire a 15 foot-wide strip of land to access the *Higginson* lot (Map 6-80) from conservation lots already owned by the Town. The *Commission* plans to finalize the acquisition in 2019 upon a scheduled Public Hearing on January 14, 2019 and approval by the *Select Board*.

The *Conservation Commission* encourages donations of land to help further protect the Town's rural characteristics, wildlife habitat, water quality, and natural resources. The *Commission* is deeply

appreciative of those individuals and families who have so generously donated conservation land to North Hampton.

Conserving land is a way to retain what people like about North Hampton. Numerous studies have demonstrated that conserving selected parcels of open space buffers the town from tax increases related to growth and population increases.

Review of Conservation Commission Procedures and Policies:

The *Conservation Commission* reviewed its procedures and policies and updated the Town website. The *North Hampton Conservation Commission* is a member of *New Hampshire Association of Conservation Commissions* which provides guidance for conservation commissions throughout the state. The *Association* summarizes the role of conservation commissions as provided in the RSA's as follows:

"A municipal conservation commission may be established by a New Hampshire municipality "for the proper utilization and protection of the natural resources and for the protection of watershed resources of said city or town." (*New Hampshire Revised Statutes Annotated Chapter RSA 36-A*). A commission is the only local board specifically charged to protect the natural resources of the municipality. Without a conservation commission, planning for this protection must be done by other boards, all of which have other primary responsibilities. A conservation commission provides a focal point within municipal government for environmental concerns.

The commission may advise the planning board and other local bodies on conservation matters. It may act more directly to protect natural resources by acquiring, with the approval of the selectmen or city council, the fee (full title) or a lesser interest in land or water resources. The commission then may manage these conservation areas. If authorized by the municipal legislative body, it may manage duly designated town forests (*RSA 31:110, RSA 31:111, RSA 31:112, RSA 31:113*)."

Educating the Commission and Public about Coakley Landfill Water Quality Concerns:

Presenters from the *NH Department of Environmental Services* discussed water quality issues and concerns surrounding chemicals from the Coakley Landfill in North Hampton. The Commission and members of the public had the opportunity to ask questions and learn more about the background of Perfluoroalkyl substances (PFAS), sampling data for North Hampton, and the status of the Coakley Landfill bedrock studies.

Educating the Commission and Land Use Boards on How to Better Protect Water Resources:

The Land Conservation Priorities for the Protection of Coastal Water Resources: A Supplement to the Land Conservation Plan for New Hampshire's Coastal Watersheds was presented by Amanda Stone and Lisa Wise. The presenters discussed how to conserve key areas for water quality, flood storage (in the context of increasing storms), and public water supplies. Three types of maps were presented to the Commission to share with other boards in town to encourage protection of North Hampton's aquifers, wetland buffers, and to identify the most efficient use of resources to help the Conservation Commission and land use boards review site plans.

Acknowledgments:

On behalf of the *Conservation Commission*, I wish to thank the *Select Board*, the *Planning Board*, and the *Zoning Board of Adjustment* for consulting the *Conservation Commission* about land use matters that pertain to water quality, natural resource preservation, and acquisitions of open space.

Thank you to *John Hubbard* and the *Department of Public Works Staff* for work done on behalf of the Town.

Thank you to *Andy Vorkink*, Chair, *Conservation Easement Subcommittee*, for meticulous work to complete the acquisition of conservation parcels.

Thank you to *Michele Peckham* for providing the necessary legal services to complete the acquisition of conservation parcels.

Report of the North Hampton Heritage Commission

Major Activities

Completion of the Historic Resources Survey funded by a FEMA Pre-Disaster Planning Grant was accomplished. Demolition Review and Discretionary Preservation Easements (Barn Easements) continue to be primary responsibilities of the Heritage Commission. Survey and identification of Historic Resources, along with the protection of those resources, including historic properties owned by the Town were major activities in FY 2018. Drake's Hill Bridge/Section 106, supporting Centennial Hall's LCHIP efforts and providing public education were among other Heritage Commission activities.

Historic Resources Survey

The FEMA Grant work started in September of 2016 came to completion in December, 2017. With all the information, research, historical photos, contemporary photos and mapping completed next steps were taken. Plans were made and printing estimates were gathered. The outcome was a 204-page book with full color photos spiral bound with stock covers displaying 7 full color photos. The title is Historic Resources in North Hampton, NH Town-Wide Area Form 2018. There is also a large map to accompany the book showing locations of all resources listed in the book. In total 75 copies were printed. Roughly half of the copies were distributed to Town officials, Commissions, Committees, Library, etc. The other half was sold to individuals at the cost of printing. The Heritage Conference Room in the Stone Building has a copy on the table and a large color-coded map under glass. The book and map are also available on the Heritage Commission page on the Town website.

Demolition Review

One property at 34 Maple Road was evaluated for demolition. The evaluation took place on October 20, 2017. The building was originally a barn moved from Woodland Road in 1939. The building was found to have no historic significance and was removed.

Discretionary Preservation Easements

The fifth draft of the revised Barn Easement procedure was unanimously approved by the Heritage Commission February 15, 2018 and moved forward to the Select Board. There was one new application received and approved. To date there are 7 properties with a total of 11 barns or farm buildings participating in the program.

Drake's Hill Bridge/Section 106

The involvement with the NH DOT bridge project activity starting in October, 2016 has continued. The Heritage Commission held a Special Meeting in July, 2017 to develop a list of recommendations about mitigation. The formal request letter was sent to the appropriate state officials and also to abutters Mary Drake Hale and Peter Rhoades of Hubbingtown's. On September 9, 2017 a meeting was held in Concord where the Commission was informed that most of the mitigation requests were approved. The bridge will be a work in progress for some time. The DOT continues to explore options. Moving or removing the historic Drake Monument will not happen as it is on the National Register.

Mary Drake Hale

The Commission would like to take the opportunity to acknowledge the incredible contribution of Mary Drake Hale to the dialogue regarding the project. While Mrs. Hale is now a resident of Colorado, she remains an owner of property affected by the Bridge Project. She is a Drake and retains her avid love of the Historic Drake family and property. She also remains an advocate for North Hampton and expresses her opinions to the DOT openly.

Land Use Boards Summit

Two representatives of each land use board met on May 31, 2018. Each group brought two topics to discuss. The event continues to be an effective means of sharing information. The video is available on Town Hall Streaming.

Certified Local Government (CLG)

A presentation was given by the New Hampshire Division of Historic Resources about North Hampton becoming a CLG. By becoming a CLG, a municipality can apply for grants funded by Federal money intended for CLGs through the DHR. The Commission will form a subcommittee to further study the procedures as a potential source of funds for Historic Buildings.

Town Hall and Stone Building Repairs

The Commission continues its role in the restoration and maintenance of Town Hall and the Stone Building. The Town Hall was assessed by John Schritzler and an onsite walkabout was conducted. As a result, an RFP was developed. The economy is making it difficult to find well qualified contractors. The Stone Building masonry work was assessed and the railings and masonry work were completed.

Heritage Commission Resources

The Historical Society utilized two resources, The Town-Wide Survey with Lisa Mausolf presenting North Hampton House Styles and Histories on March 21, 2018; and Monique Fischer (Northeast Document Conservation Center) Megaethoscope and slides April 18, 2018.

Acknowledgments

The Heritage Commission would like to thank Carolyn Brooks who served for many years on the Heritage Commission – she will be missed. Thanks as well to all the individuals, organizations, Town Boards, Commissions and Departments who have supported our efforts in this past year.

Respectfully submitted on behalf of the Heritage Commission,

Donna Etela, Chair

Cynthia Swank, Secretary

Jane Currivan, Treasurer

Paul Cuetara, Commissioner

Jane Robie, Commissioner

Jim Maggiore, Select Board Rep

Jeff Hillier, Alternate

Vicki Jones, Alternate

Carol Seely, Alternate

Nancy Monaghan, Planning Board Rep

Report of the North Hampton Historical Society 2018

The North Hampton Historical Society continues its mission of collecting and preserving historical materials of significance to the town.

The Curators Group meets on Thursday afternoon at the Town Offices to organize and provide access to the collection. Monthly business meetings are held on first Mondays at 3PM in the Mary Herbert Room.

The focus in fiscal year 2018 was the 275th Anniversary celebration, as well as filling out the history of North Hampton houses and increasing our photographic collections using the SmugMug application. The Society's activities included:

- October exhibits - Atlantic Avenue from Lafayette Road to Pine Road, circa 1900, and Ogden Nash, longtime summer resident of North Hampton.
- Coordinated 275th activities on October 14th, 2017, including the Trolley Tour, open houses at Little River Church, the United Church of Christ, and Centennial Hall.
- Increased the number of photographs available online through SmugMug. A link is available in the Friday Folder.
- In addition to the programs for the 275th Anniversary the Society also sponsored programs relating to local history:
 - September: Benedict Arnold, co-sponsored with the Library
 - March: Co-sponsored with the Heritage Commission Lisa Mausolf's presentation on North Hampton House Styles and Histories
 - April: Megalethoscope Slide presentation by Monique Fischer of the Northeast Document Conservation Center
 - May: Co-sponsored with Channel 22 and John Savastano a PBS video *The Canteen Spirit*, with attendance by the Pease Greeters

Programs are held in the Town Hall and have been well attended. Suggestions for future programs are always welcome.

The Society received two noteworthy accessions in 2017-2018:

- Priscilla Leavitt generously donated an 1843 map of North Hampton that shows the area of the original North Hampton settlement (North Hill and environs). The map is the work of Joseph Dow. The Society believes that this is the oldest known original map of North Hampton and is a valuable addition to our collection. The conservation work on the map has been completed.
- Bruce and Rita Dow donated china from the Half-Way Tavern. The china is English transfer ware from the 1825-1840 period.

Thank you to the Historical Society members and other interested townspeople who are working to preserve the history of North Hampton.

Respectfully submitted,

Vicki Jones, President
Donna Etela, Vice President

Jane Boesch, Secretary
Jane Robie, Treasurer

Report of the Capital Improvements Plan Committee

Eight capital projects recommended by the Capital Improvements Plan Committee for Fiscal Year 2018 were approved by voters at the town meeting of March 2017. Among those eight projects, four for the North Hampton School were consolidated into one warrant article since they were all for maintenance and upgrade projects.

The approved capital items for FY2018 were:

- Replacement of the Fire Department's self-contained breathing apparatus
- New lighting, insulation and ceiling tiles at the Library
- A new roof section at the North Hampton School over the library and music room
- The Department of Public Works annual road maintenance plan
- The School's maintenance article that provided funding for sidewalk asphalt repairs from the loading dock to the garage, replacement of one rooftop condenser unit, interior painting and replacement of stage lighting.

Three other recommendations were not approved by voters but were approved at the town meeting of March 2018 for FY2019 capital purchases. They were:

- Replacement of the Department of Public Works six-wheel dump truck with plow
- Resurfacing of the parking lot at Dearborn Park
- Purchase of one new police cruiser (two were on the ballot in 2017).

The Capital Improvements committee of eight appointed members conducts detailed reviews of all town capital proposals for each fiscal year. Capital projects are those costing more than \$10,000, and for each fiscal year, the CIP Committee recommends projects to the Select Board. The CIP Committee's annual report to the Select Board and the Budget Committee is a six-year capital plan, and that gives Board members advance notice of the anticipated projects expected in the near future. All projects for the upcoming fiscal year are prioritized by the CIP Committee to assist the Select Board in its consideration of all warrant articles for the upcoming election.

The capital plan for FY2018-2023 was prepared in calendar year 2016. The warrant articles went to voters in March 2017 and those approved were purchased during the FY2018 year which ran from July 1 2017-June 30-2018. In calendar year 2018, the CIP Committee finalized the capital plan for FY2020-2025, and those items will be on the ballot in March 2019.

Respectfully submitted,

Nancy Monaghan

CIP Committee members who prepared the FY2018-2023 plan were:

Anne Ambrogio, Budget Committee Representative

Judy Day, Library Representative

Vicki Jones, Resident Member

Shep Kroner, Resident Member

Nancy Monaghan, Planning Board Representative

Richard Stanton, Select Board representative

James Sununu, School Board Representative

Cynthia Swank, Resident Member

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**THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON**

TOWN MEETING WARRANT

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

On Saturday, February 2nd, 2019 at 8:30 a.m.

**In the event of inclement weather, the snow date for the First Session is:
Saturday, February 9th, 2019 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 12th, 2019,
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

- 1 Select Board Member, 3 year term
- 1 Town Clerk/Tax Collector, 3 year term
- 1 Town Treasurer, 1 year term
- 1 Library Trustee, 3 year term
- 2 Budget Committee Members, 3 year term
- 1 Trustee of the Cemeteries, 3 year term
- 2 Planning Board Members, 3 year term
- 1 Water Commissioner, 3 year term
- 1 Water Commissioner, 1 year term
- 2 Zoning Board Members, 3 year term
- 1 Trustee of the Trust Funds, 3 year term

Article Two: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 405.3.2 Permitted Uses and Special Exceptions. The intent of the proposed amendment is to bring consistency to the authorization process by requiring a variance be granted by the Zoning Board of Adjustment to authorize both public utility and essential services buildings in the R-1 and R-2 zoning districts.

Majority Ballot Vote Required.

Recommended by the Planning Board: 7-0

Article Three: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 302 Definitions and Section 409 Wetlands Conservation District. The intent of the proposed amendment is to create a definition for buildable area and clarify the meaning of buildable area as it relates to construction on properties within the Wetlands Conservation District.

Majority Ballot Vote Required.

Recommended by the Planning Board: 7-0

Article Four: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 515 Outdoor Lighting. The intent of the proposed amendment is to reflect changes in modern technology and national and international health and safety standards. The proposed revisions also include a process to allow non-conforming outdoor lighting uses through the issuance of a Conditional Use Permit by the Planning Board.

Majority Ballot Vote Required.
Recommended by the Planning Board: 7-0

Article Five: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 302 Definitions and Section 406 Yard and Lot Requirements. The intent of the proposed amendment is to create definitions for impervious surface and lot coverage and establish maximum percentage of a lot that may be covered by structures and surfaces that are impervious within all zoning districts of the Town of North Hampton.

Majority Ballot Vote Required.
Recommended by the Planning Board: 6-0

Article Six: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV District Regulations, Section 508 Agriculture, and Section 302 Definitions. The intent of the proposed amendment is to create a definition for accessory structures and establish permitting regulations for the construction of accessory structures within all zoning districts of the Town of North Hampton.

Majority Ballot Vote Required.
Recommended by the Planning Board: 7-0

Article Seven:

FY 2020 Operating Budget

Shall the Town raise and appropriate through taxation as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Seven Million One Hundred Sixty-one Thousand Three Hundred Seventy Dollars (\$7,161,370)? Should this Article be defeated, the default budget shall be Seven Million One Hundred Thirty-nine Thousand Five Hundred Ten Dollars (\$7,139,510), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-1

Article Eight:

Proposed Police Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the New England Police Benevolent Association, Local 211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2020	\$1,301,979	\$12,130
2021	\$1,350,347	\$13,553
2022	\$1,412,888	\$16,351

And further, to see if the Town will vote to raise and appropriate through taxation the sum of Twelve Thousand One Hundred Thirty Dollars (\$12,130) for Fiscal Year 2020? Said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels under the existing agreement. Shall the Town, if Article Eight is defeated, authorize the governing body to call one special meeting, at its option, to address Article Eight cost items only?

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Nine:

Town Offices/ Police Building Weatherization

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) for the purpose of replacing badly-damaged siding on the Town Offices/Police Building with the sum to be withdrawn from the Town Building Maintenance Capital Reserve Fund? This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Ten:

Upgrade Police Video Surveillance System

To see if the Town will vote to raise and appropriate the sum of Thirty-two Thousand One Hundred Fifty Dollars (\$32,150) for a new surveillance system inside and outside the Police Building with the sum to be withdrawn from the Town Building Maintenance Capital Reserve Fund? This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Eleven:

Paving Town Complex

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) for the purpose of reconstructing and paving areas of the Town Complex? Deterioration is such that this project has become a safety issue. This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Twelve:

Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of resurfacing and reconstructing approximately 3 miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund

created for this purpose, and raising through taxation Two Hundred Twenty Thousand Dollars (\$220,000)? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-1

Article Thirteen: Land and Building Acquisition

To see if the Town will raise and appropriate the sum of Three Hundred Seventy-five Thousand Dollars (\$375,000) for the purchase of real property and building located at 216 Atlantic Avenue, North Hampton, Tax Map 7 Lot 71? Said property to be the future location of public facilities such as, but not limited to, a town meeting room, town offices, and recreation. This sum to come from unassigned fund balance. No amount to be raised from additional taxation.

Majority Ballot Vote required.

Recommended by the Select Board: 2-1

Recommended by the Budget Committee: 5-3-1

Article Fourteen: Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for deposit into the Earned Time Settlement Capital Reserve Fund? The purpose of this fund is to buy out employees earned time during anytime of the life of their career and limit the Town's unfunded accrued leave liability. The total estimated liability for unfunded accrued leave is \$209,365 of which \$90,576 is anticipated to be payable prior to July 1, 2021. The balance in the Fund, as of December 2018, is \$90,121.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0-1

Article Fifteen: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Town Revaluation Capital Reserve Fund? The purpose of this fund is to allow for funding to comply with the State of New Hampshire's

requirement to perform a property revaluation every five years. The balance in the Fund, as of December 2018, is \$20,056.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Sixteen: Contribution to the Coakley Landfill Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for deposit into the Coakley Landfill Capital Reserve Fund? The purpose of this fund is to account for any expenses incurred by the Town under the Superfund Cleanup Program. The balance in the Fund, as of December 2018, is \$108,549.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Seventeen: Contribution to the Library Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for deposit into the Library Capital Reserve Fund? The purpose of this fund is for the planning and construction of a library addition or new building. The balance in the Fund, as of December 2018, is \$327,177.

Majority Ballot Vote required.

Recommended by the Select Board: 2-1

Recommended by the Budget Committee: 4-5

Article Eighteen: Amendment to Authorizing Legislation: Tennis Courts Capital Reserve Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Tennis Courts Capital Reserve Fund? This fund was created in 1995 for repairs and refurbishing of the Town's tennis courts. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Article Nineteen: Close the Road Reclamation Capital Reserve Fund

To see if the Town will vote to discontinue the Road Reclamation Capital Reserve Fund created in 1997 for the purpose of road reclamation? The Town currently raises and appropriates funds for road resurfacing and reconstruction annually by means of a warrant article identified in the approved Capital Improvements Plan. Said funds with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Article Twenty: Modify the Purpose of the Cable Access Television
Revolving Fund

Shall the Town modify the purpose of the Cable Access Television Revolving Fund to allow funding of information and internet technology equipment and program costs from not more than twenty-five percent (25%) of annual available revenues from the receipt of Comcast Cable Franchise fees only after the community television, cable access and the public information channel operations are fully funded? This revolving fund was established in 2009 to fund community television, cable access and the public information channel. Modified in 2016 to fund information and internet technology equipment and program costs. The proposed change would insure that adequate funding is available for Channel 22 operations, which was the original intended use of these fees. Approval of this article will have no effect on the tax rate.

2/3rds Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-1

Article Twenty-one: Establish Information and Internet Technology Equipment
and Program Fund

To see if the Town will vote to establish a revolving fund to deposit any annual revenues received from receipt of Comcast Cable Franchise fees for the purpose of funding information and internet technology equipment and program costs, and further to name the Select Board as agents to expend from said fund? Such revenues received for Comcast Cable Franchise fees will be deposited in the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund balance. Such funds may be expended only for the purposes listed above. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee:

Article Twenty-two: Adopt Official Town Flag

To see if the Town will adopt the newly designed flag as proposed by Mr. Maxwell Reich as the official flag of the Town of North Hampton with the color scheme and design as noted: the background of blue symbolizes all the bodies of water in our town; the yellow/tan color symbolizes the beach and the land; the white stripes in between the blue and the yellow/tan are representative of purity and peace; the center of the flag is our Town Seal adopted in 1981 which will remain the same design; the thirteen white stars circling the Town Seal highlights New Hampshire's inclusion as one of the 13 original colonies.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Article Twenty-three: Contribution to the Library Capital Reserve Fund (By Citizens Petition)

Upon petition of at least 25 registered voters, to see if the Town will vote to raise and appropriate the sum of Three Hundred Seventy-five Thousand Dollars (\$375,000) to be placed in the Library Capital Reserve Fund established in March 2006 for the planning and construction of a library addition/renovation or new building? This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

To serve the common good of our community, it is necessary to continue contributing to our Library Capital Reserve Fund. Prudent saving over time will allow us to save for our community's quality of life needs while ensuring that the needs do not compete with public safety monies.

Our library services give back to us, make all our lives better, and unify us as a community of informed citizenry.

Majority Ballot Vote required.

Recommended by the Select Board: 1-2

Recommended by the Budget Committee: 1-5

Article Twenty-four: Support Centennial Hall (By Citizens Petition)

Upon petition of at least 25 registered voters, shall the Town support continuing renovation of the historic Centennial Hall as a community center for the benefit of residents of North Hampton by supplementing the recent grant received from the New

Hampshire Land and Community Heritage Investment Program (LCHIP) by voting to raise and appropriate through taxation the sum of Fifty Thousand Dollars (\$50,000)? Such funds shall be consistent with the LCHIP approved uses for renovation.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 4-2

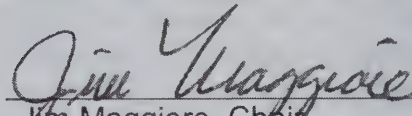
Article Twenty-five:

Any other business.

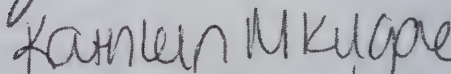
To see if the Town will transact any other business that may legally come before the Meeting.

Given under our hands and seals this Twenty-eighth day of January, in the Year Two Thousand and Nineteen.

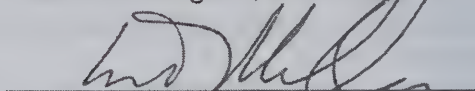
THE NORTH HAMPTON SELECT BOARD



Jim Maggiore, Chair



Kathleen Kilgore, Vice Chair



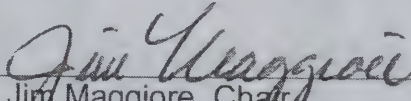
Larry Miller, Member

CERTIFICATE OF POSTING

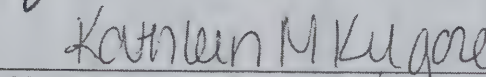
January 28, 2019

I do hereby certify that on the Twenty-eighth day of January, 2019, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.


THE NORTH HAMPTON SELECT BOARD



Jim Maggiore, Chair



Kathleen Kilgore, Vice Chair



Larry Miller, Member



Proposed Budget

North Hampton

For the period beginning July 1, 2019 and ending June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 26, 2019

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Charles Gallant	Budget Comm.	
Richard H. Stanton	Budget Comm.	
Jonathan L. Pinette	Chair, Budget Comm.	
Larry Miller	Sub Comm	
Wynne C. Goode	Budget Comm. LCH	
David Spill	Budget Com	
James G. Sullivan	BUDGET COMMITTEE	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0			\$0	\$0
4130-4139	Executive	07	\$288,656	\$261,099	\$258,143		\$258,143	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$118,484	\$130,876	\$132,197		\$132,197	\$0
4150-4151	Financial Administration	07	\$235,736	\$218,983	\$242,540		\$242,540	\$0
4152	Revaluation of Property	07	\$59,343	\$66,250	\$65,250		\$65,250	\$0
4153	Legal Expense	07	\$148,659	\$166,231	\$85,000		\$85,000	\$0
4155-4159	Personnel Administration	07	\$118,900	\$193,697	\$116,823		\$116,823	\$0
4191-4193	Planning and Zoning	07	\$98,025	\$104,628	\$112,193		\$112,193	\$0
4194	General Government Buildings	07	\$116,240	\$80,484	\$82,072		\$82,072	\$0
4195	Cemeteries	07	\$47,987	\$53,802	\$54,923		\$54,923	\$0
4196	Insurance	07	\$176,744	\$178,158	\$182,824		\$182,824	\$0
4197	Advertising and Regional Association	07	\$6,125	\$6,125	\$6,753		\$6,753	\$0
4199	Other General Government	07	\$7,500	\$1,000	\$1,000		\$1,000	\$0
General Government Subtotal			\$1,422,399	\$1,461,333	\$1,339,718	\$0	\$1,339,718	\$0
Public Safety								
4210-4214	Police	07	\$1,404,591	\$1,624,865	\$1,616,989		\$1,616,989	\$0
4215-4219	Ambulance		\$0	\$0	\$0		\$0	\$0
4220-4229	Fire	07	\$1,892,929	\$1,952,703	\$2,032,771		\$2,032,771	\$0
4240-4249	Building Inspection	07	\$88,958	\$107,848	\$100,020		\$100,020	\$0
4290-4298	Emergency Management	07	\$0	\$18,668	\$22,562		\$22,562	\$0
4299	Other (Including Communications)		\$0	\$0	\$0		\$0	\$0
Public Safety Subtotal			\$3,386,478	\$3,704,084	\$3,772,342	\$0	\$3,772,342	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0		\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$786,930	\$744,014	\$767,103	\$767,103	\$767,103	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$54,562	\$24,400	\$21,400	\$21,400	\$21,400	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$841,492	\$768,414	\$788,503	\$788,503	\$788,503	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$3,631	\$4,326	\$4,692	\$4,692	\$4,692	\$0
4324	Solid Waste Disposal	07	\$68,015	\$84,400	\$79,900	\$79,900	\$79,900	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation	07	\$0	\$0	\$52,301	\$52,301	\$52,301	\$0
Sanitation Subtotal			\$71,646	\$88,726	\$136,893	\$136,893	\$136,893	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	07	\$268,890	\$265,888	\$277,681	\$277,681	\$277,681	\$0
4335-4339	Water Treatment, Conservation and Other	07	\$59	\$4	\$4	\$4	\$4	\$0
Water Distribution and Treatment Subtotal			\$268,949	\$265,892	\$277,685	\$277,685	\$277,685	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's period ending 6/30/2020 (Recommended) (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	07	\$53,000	\$75,000	\$66,000	\$66,000	\$66,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	07	\$4,250	\$4,250	\$4,250	\$4,250	\$4,250	\$0
	Health Subtotal		\$57,250	\$79,250	\$70,250	\$70,250	\$70,250	\$0
Welfare								
4441-4442	Administration and Direct Assistance	07	\$20,605	\$25,675	\$29,575	\$29,575	\$29,575	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$20,605	\$25,675	\$29,575	\$29,575	\$29,575	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	07	\$77,970	\$64,914	\$78,019	\$78,019	\$78,019	\$0
4550-4559	Library	07	\$390,463	\$394,870	\$407,540	\$407,540	\$407,540	\$0
4583	Patriotic Purposes	07	\$10,114	\$2,500	\$2,500	\$2,500	\$2,500	\$0
4589	Other Culture and Recreation	07	\$930	\$1,200	\$1,500	\$1,500	\$1,500	\$0
	Culture and Recreation Subtotal		\$479,477	\$463,484	\$489,559	\$489,559	\$489,559	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	07	\$95,497	\$12,800	\$12,800	\$12,800	\$12,800	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	07	\$0	\$0	\$1	\$1	\$1	\$0
	Conservation and Development Subtotal		\$95,497	\$12,800	\$12,801	\$12,801	\$12,801	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	07	\$125,000	\$125,000	\$135,000	\$0	\$135,000	\$0
4721	Long Term Bonds and Notes - Interest	07	\$124,869	\$117,519	\$109,044	\$0	\$109,044	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$249,869	\$242,519	\$244,044	\$0	\$244,044	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$145,954	\$327,000	\$0	\$0	\$0	\$0
4903	Buildings		\$73,604	\$22,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$250,000	\$255,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$469,558	\$604,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$31,703	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$31,703	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$7,161,370	\$0	\$7,161,370	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4903	Buildings	09	\$30,000	\$0	\$30,000	\$0
		Purpose: Town Offices/ Police Building Weatherization				
4903	Buildings	10	\$32,150	\$0	\$32,150	\$0
		Purpose: Upgrade Police Video Surveillance System				
4903	Buildings	24	\$50,000	\$0	\$50,000	\$0
		Purpose: Support Centennial Hall (By Citizens Petition)				
4909	Improvements Other than Buildings	12	\$250,000	\$0	\$250,000	\$0
		Purpose: Road Resurfacing				
4915	To Capital Reserve Fund	14	\$50,000	\$0	\$50,000	\$0
		Purpose: Contribution to the Earned Time Settlement Capital				
4915	To Capital Reserve Fund	15	\$30,000	\$0	\$30,000	\$0
		Purpose: Contribution to the Town Revaluation Capital Reser				
4915	To Capital Reserve Fund	16	\$50,000	\$0	\$50,000	\$0
		Purpose: Contribution to the Coakley Landfill Capital Reser				
4915	To Capital Reserve Fund	17	\$100,000	\$0	\$0	\$100,000
		Purpose: Contribution to the Library Capital Reserve Fund				
4915	To Capital Reserve Fund	23	\$0	\$375,000	\$0	\$375,000
		Purpose: Contribution to the Library Capital Reserve Fund (
Total Proposed Special Articles			\$592,150	\$375,000	\$492,150	\$475,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
0000-0000	Collective Bargaining	08	\$12,130	\$0	\$12,130	\$0
Purpose: Proposed Police Department Collective Bargaining A						
4901	Land	13	\$375,000	\$0	\$375,000	\$0
Purpose: Land and Building Acquisition						
4909	Improvements Other than Buildings	11	\$90,000	\$0	\$90,000	\$0
Purpose: Paving Town Complex						
Total Proposed Individual Articles			\$477,130	\$0	\$477,130	\$0



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Revenues					
Account	Source	Article	Actual Revenues for period ending 6/30/2018	Selectmen's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	07	\$1,235	\$350	\$350
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$49,446	\$57,000	\$57,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$50,681	\$57,350	\$57,350
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$1,356	\$1,500	\$1,500
3220	Motor Vehicle Permit Fees	07	\$1,427,404	\$1,373,900	\$1,373,900
3230	Building Permits	07	\$117,195	\$115,000	\$115,000
3290	Other Licenses, Permits, and Fees	07	\$23,507	\$18,350	\$18,350
3311-3319	From Federal Government		\$123,665	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,693,127	\$1,508,750	\$1,508,750
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$232,684	\$232,630	\$232,630
3353	Highway Block Grant	07	\$191,459	\$105,167	\$105,167
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	07	\$61,504	\$2,818	\$2,818
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$485,647	\$340,615	\$340,615



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Selectmen's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Charges for Services					
3401-3406	Income from Departments	07	\$31,981	\$29,650	\$29,650
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$31,981	\$29,650	\$29,650
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$800	\$0	\$0
3502	Interest on Investments	07	\$21,097	\$30,000	\$30,000
3503-3509	Other	07	\$25,480	\$8,450	\$8,450
	Miscellaneous Revenues Subtotal		\$47,377	\$38,450	\$38,450
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$22,434	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	12, 09, 10	\$30,000	\$92,150	\$92,150
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$52,434	\$92,150	\$92,150
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13	\$0	\$375,000	\$375,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$375,000	\$375,000
	Total Estimated Revenues and Credits		\$2,361,247	\$2,441,965	\$2,441,965



Budget Summary

Item	Period ending 6/30/2019	Selectmen's Period ending 6/30/2020 (Recommended)	Budget Committee's Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations	\$647,000	\$7,161,370	\$7,161,370
Special Warrant Articles	\$266,077	\$592,150	\$492,150
Individual Warrant Articles		\$477,130	\$477,130
Total Appropriations	\$8,037,802	\$8,230,650	\$8,130,650
Less Amount of Estimated Revenues & Credits	\$674,000	\$2,441,965	\$2,441,965
Estimated Amount of Taxes to be Raised	\$7,363,802	\$5,788,685	\$5,688,685



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,130,650
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$135,000
3. Interest: Long-Term Bonds & Notes	\$109,044
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$244,044
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,886,606
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$788,661

Collective Bargaining Cost Items:

9. Recommended Cost Items (Prior to Meeting)	\$12,130
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0

12. Bond Override (RSA 32:18-a), Amount Voted

\$0

Maximum Allowable Appropriations Voted at Meeting:
(Line 1 + Line 8 + Line 11 + Line 12)

\$8,919,311



Default Budget of the Municipality

North Hampton

For the period beginning July 1, 2019 and ending June 30, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: JANUARY 28, 2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jim Maggiore	Select Board	Jim Maggiore
Kathleen M. Kilgore	Vice Chair, Select Board	Kathleen M. Kilgore
Larry Miller	Select Board	Larry Miller

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$261,099	(\$539)	\$0	\$260,560
4140-4149	Election, Registration, and Vital Statistics	\$130,876	(\$121)	\$0	\$130,755
4150-4151	Financial Administration	\$218,983	(\$176)	\$0	\$218,807
4152	Revaluation of Property	\$66,250	\$0	\$0	\$66,250
4153	Legal Expense	\$166,231	\$0	\$0	\$166,231
4155-4159	Personnel Administration	\$193,697	\$0	\$0	\$193,697
4191-4193	Planning and Zoning	\$104,628	(\$115)	\$0	\$104,513
4194	General Government Buildings	\$80,484	\$0	\$0	\$80,484
4195	Cemeteries	\$53,802	\$0	\$0	\$53,802
4196	Insurance	\$178,158	\$0	\$0	\$178,158
4197	Advertising and Regional Association	\$6,125	\$0	\$0	\$6,125
4199	Other General Government	\$1,000	\$0	\$0	\$1,000
General Government Subtotal		\$1,461,333	(\$951)	\$0	\$1,460,382
Public Safety					
4210-4214	Police	\$1,624,865	(\$38,155)	\$0	\$1,586,710
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$1,917,876	\$41,605	\$0	\$1,959,481
4240-4249	Building Inspection	\$107,848	(\$135)	\$0	\$107,713
4290-4298	Emergency Management	\$18,668	(\$252)	\$0	\$18,416
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$3,669,257	\$3,063	\$0	\$3,672,320
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$744,014	(\$544)	\$0	\$743,470
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$24,400	\$0	\$0	\$24,400
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$768,414	(\$544)	\$0	\$767,870



New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$4,326	\$0	\$0	\$4,326
4324	Solid Waste Disposal	\$84,400	\$0	\$0	\$84,400
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$51,625	\$0	\$0	\$51,625
Sanitation Subtotal		\$140,351	\$0	\$0	\$140,351
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$265,888	\$11,793	\$0	\$277,681
4335-4339	Water Treatment, Conservation and Other	\$4	\$0	\$0	\$4
Water Distribution and Treatment Subtotal		\$265,892	\$11,793	\$0	\$277,685
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$75,000	\$0	\$0	\$75,000
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$75,000	\$0	\$0	\$75,000
Welfare					
4441-4442	Administration and Direct Assistance	\$25,675	\$0	\$0	\$25,675
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$25,675	\$0	\$0	\$25,675
Culture and Recreation					
4520-4529	Parks and Recreation	\$64,914	(\$101)	\$0	\$64,813
4550-4559	Library	\$394,870	\$0	\$0	\$394,870
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$1,200	\$0	\$0	\$1,200
Culture and Recreation Subtotal		\$463,484	(\$101)	\$0	\$463,383



**New Hampshire
Department of
Revenue Administration**

**2019
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$12,800	\$0	\$0	\$12,800
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal	\$12,800	\$0	\$0	\$12,800
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$125,000	\$10,000	\$0	\$135,000
4721	Long Term Bonds and Notes - Interest	\$117,519	(\$8,475)	\$0	\$109,044
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$242,519	\$1,525	\$0	\$244,044
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal	\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations	\$7,124,725	\$14,785	\$0	\$7,139,510



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240-4249	Reduction in retirement contribution %.
4140-4149	Reduction in retirement contribution %.
4290-4298	Reduction in retirement contribution %.
4130-4139	Reduction in retirement contribution %.
4150-4151	Reduction in retirement contribution %.
4220-4229	Contractual increases in salaries, FICA/Medicare and uniform allowances.
4312	Reduction in retirement contribution %.
4721	Scheduled reduction in interest debt service.
4711	Scheduled increase in principal debt service.
4520-4529	Reduction in retirement contribution %.
4191-4193	Reduction in retirement contribution %.
4210-4214	Reduction in retirement contribution % and expiring vehicle lease.
4332	Increase in hydrant costs because the prior year increase in WICA charge was greater than anticipated, and the 4% TPR credit expired.

Town of North Hampton													
FY2020 Budget													
Running 12- Month													
Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2016-18 Average Expenditures	FY2018 Expenditures (Through 08/31/17)	FY2019 Expenditures (Through 08/31/18)	FY2020 Proposed Budget	Increase / (Decrease) vs. FY2019 Budget	Percent % change vs. FY2019 Budget	FY2020 Default Budget	Percent % change vs. FY2019 Budget	FY2020 Proposed Budget	Percent % change vs. FY2019 Budget
Summary													
TOTAL 4130 Executive	244,564	238,654	268,605	257,358	40,817	36,144	268,143	(2,956)	-1.132%	260,590	-2.924%	268,143	-0.228%
TOTAL 4140 Town Clerk/Elections	119,759	114,981	118,484	117,355	16,402	118,945	132,197	13,212	1.099%	130,755	-1.721%	132,197	0.992%
TOTAL 4150 Financial Administration	438,371	437,781	437,781	437,781	10,713	10,713	10,713	0	0.000%	10,713	0.000%	10,713	0.000%
TOTAL 4151 Data Processing	106,610	82,345	60,751	83,169	25,285	17,574	85,082	17,400	26.760%	65,000	-26.760%	85,082	26.760%
TOTAL 4152 Property Valuation	67,259	65,178	59,343	63,927	9,735	9,735	85,250	(1,000)	-1.000%	86,250	0.000%	85,250	-0.000%
TOTAL 4153 Legal Expense	111,504	275,004	148,659	162,022	18,877	130,614	166,231	(81,231)	-48.864%	166,231	-48.864%	166,231	-48.864%
TOTAL 4155 Personnel Administration	173,727	150,961	118,000	147,863	37,255	93,202	104,628	11,426	12.250%	104,628	0.000%	104,628	0.000%
TOTAL 4157 Planning & Zoning	108,010	93,655	98,025	96,897	21,865	20,346	104,078	8,712	42.820%	80,484	-25.820%	104,078	29.820%
TOTAL 4158 General Government Buildings	151,353	155,932	118,240	141,175	6,714	7,284	54,923	1,121	2.045%	53,802	-2.045%	54,923	2.045%
TOTAL 4159 Committees	45,004	48,480	47,687	47,044	8,116	7,284	54,923	1,121	2.045%	53,802	-2.045%	54,923	2.045%
TOTAL 4160 Insurance	157,252	187,282	176,744	174,744	161,849	158,970	176,744	17,764	11.180%	176,744	0.000%	176,744	0.000%
TOTAL 4162 Associations & Advertising	5,623	5,844	6,125	5,844	1,000	1,000	6,125	6,125	6.125%	6,125	0.000%	6,125	0.000%
TOTAL 4169 Heritage Commission	2,835	1,000	1,000	1,000	1,000	1,000	1,000	0	0.000%	1,000	0.000%	1,000	0.000%
TOTAL 4210 Police	1,374,711	1,351,698	1,392,841	1,373,083	207,735	167,620	1,616,988	(7,846)	-0.466%	1,588,710	-1.721%	1,616,988	1.721%
TOTAL 4220 Fire & Rescue	1,459,323	1,652,652	1,874,670	1,662,215	201,947	240,293	2,032,771	114,896	5.991%	1,959,481	-3.346%	2,032,771	3.346%
TOTAL 4240 Code Enforcement	104,451	105,202	88,058	99,337	18,166	13,905	107,848	109,020	7,254%	107,848	0.000%	107,848	0.000%
TOTAL 4260 Emergency Management	75,585	34,413	36,566	36,566	2,871	2,871	18,666	22,562	23.894%	18,666	-0.000%	18,666	-0.000%
TOTAL 4312 Highway & Streets	617,457	679,217	786,931	694,535	132,561	138,252	744,014	787,103	23.089%	744,014	-0.000%	744,014	-0.000%
TOTAL 4315 Street Lighting	24,001	23,205	54,562	33,923	1,132	1,266	24,400	21,400	13.000%	24,400	0.000%	24,400	0.000%
TOTAL 4325 Solid Waste Disposal	3,896	2,925	3,631	3,484	385	964	4,326	4,002	8.469%	4,326	0.000%	4,326	0.000%
TOTAL 4326 Recycling	80,623	76,841	68,015	75,460	6,840	6,767	84,400	78,900	11.660%	84,400	0.000%	84,400	0.000%
TOTAL 4328 Recycling	47,230	48,439	48,593	48,411	7,132	6,347	51,825	52,301	1.396%	51,825	0.000%	51,825	0.000%
TOTAL 4330 Water Services	250,556	261,782	268,880	260,409	131,832	138,841	277,681	11,793	4.435%	277,681	0.000%	277,681	0.000%
TOTAL 4332 Water Commission	104	104	59	64	59	59	4	4	0.000%	4	0.000%	4	0.000%
TOTAL 4414 Mosquito Control	62,000	53,000	53,000	38,333	11,000	53,000	66,000	(9,000)	-12.000%	75,000	12.000%	66,000	-12.000%
TOTAL 4415 Health Services & Hospitals	750	4,250	4,250	3,003	4,250	4,250	4,250	0	0.000%	4,250	0.000%	4,250	0.000%
TOTAL 4440 Social Services	11,705	11,815	16,675	13,368	7,640	11,625	20,575	3,900	23.388%	18,675	-10.000%	20,575	10.000%
TOTAL 4442 General Assistance	3,802	3,077	3,930	3,533	30	3,900	9,000	9,000	23.077%	9,000	0.000%	9,000	0.000%
TOTAL 4520 Parks & Recreation	57,609	80,064	77,970	65,581	8,716	10,185	78,019	11,105	20.188%	84,813	13.706%	78,019	-7.706%
TOTAL 4550 North Hampton Public Library	371,500	388,120	390,663	385,344	97,610	391,564	407,540	12,670	3.236%	394,870	-0.666%	407,540	3.236%
TOTAL 4553 Friends Purposes	1,273	2,056	10,114	4,530	78	1,203	2,500	2,500	100.000%	2,500	0.000%	2,500	0.000%
TOTAL 4589 Agricultural Commission	1,273	939	930	1,047	51	78	1,900	300	25.000%	1,900	0.000%	1,900	0.000%
TOTAL 4611 Conservation Commission	10,555	11,041	11,416	11,004	2,113	8,703	12,800	4,097	47.199%	12,800	0.000%	12,800	0.000%
TOTAL 4651 Economic Development Committee	160,000	185,000	125,000	170,000	65,000	125,000	135,000	10,000	8.000%	135,000	0.000%	135,000	0.000%
TOTAL 4711 Debt Service - Principal	141,031	132,244	124,899	132,715	63,097	122,269	109,044	(8,475)	-7.217%	109,044	-7.217%	109,044	-7.217%
TOTAL 4721 Debt Service - Interest													
Grand Total	6,280,290	6,576,361	6,422,635	6,556,695	1,421,290	1,293,189	7,181,370	36,645	0.514%	7,139,510	-0.289%	7,181,370	0.368%

Town of North Hampton FY2020 Budget											
Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2016-18 Average Expenditures	FY2019 Expenditures (Through 09/30/19)	Rolling 12-Month Expenditures High (09/30/19)	FY2019 Approved Budget	FY2020 Proposed Budget	Increase / (Decrease) vs. FY2019 Budget	Percent change vs. FY2019 Budget	FY2020 Default Budget
4130 Executive											
01-4130-10-150 EX Salaries - Solicitor	3,000	3,000	3,000	3,000	-	3,000	7,500	7,500	0.00%	0.00%	-
01-4130-10-650 EX Community Newsletter	1,238	140	458	458	20	(20)	2,500	2,500	0.00%	0.00%	-
01-4130-10-810 EX Publishing & Notice	2,383	1,707	10,964	5,015	147	11,101	2,500	2,500	0.00%	0.00%	-
01-4130-20-110 TA Administrative Salary	95,098	98,751	104,277	99,375	18,204	114,878	99,278	99,278	-3.54%	-3.54%	(3,437)
01-4130-20-412 TA Administrative Assistant's Salary	84,590	87,727	88,997	87,438	10,357	84,210	92,462	92,462	6.20%	6.20%	3,648
01-4130-20-414 TA Deputy Administrator's Salary	-	-	-	-	1,692	1,692	11,200	11,200	0.00%	0.00%	-
01-4130-20-440 TA Meeting Minutes	3,247	3,190	4,653	3,709	493	4,170	3,500	3,500	0.00%	0.00%	-
01-4130-20-160 TA Overtime	-	-	2,892	664	104	323	3,800	3,800	200.00%	200.00%	2,000
01-4130-20-220 TA FICA/Medicare	12,513	12,168	12,171	12,217	2,319	11,444	12,874	12,874	1.18%	1.18%	1,552
01-4130-20-230 TA Retirement	18,768	18,054	31,393	22,748	3,441	31,721	21,977	21,977	-14.32%	-14.32%	224
01-4130-20-350 TA Training & Education	3,121	5,603	1,637	3,454	878	937	3,000	3,000	0.00%	0.00%	-
01-4130-20-418 TA Telephone Internet/Cable	9,176	6,481	7,713	7,778	1,131	7,772	8,500	8,500	5.86%	5.86%	722
01-4130-20-450 TA Town Report Printing	1,564	1,150	1,121	1,276	1,650	3,434	2,500	2,500	-40.00%	-40.00%	(1,000)
01-4130-20-460 TA Data Subscriptions	2,670	2,764	3,364	2,854	50	2,850	2,500	2,500	0.00%	0.00%	-
01-4130-20-420 TA Office Supplies	16,710	10,721	8,230	11,099	1,458	1,450	11,000	11,000	-21.47%	-21.47%	(3,000)
01-4130-20-425 TA Postage	4,434	4,451	4,326	4,437	141	4,357	4,500	4,500	-10.00%	-10.00%	(500)
01-4130-20-410 TA Miscellaneous	5,316	2,847	12,424	6,863	427	12,268	4,000	4,000	0.00%	0.00%	-
TOTAL 4130 Executive	244,564	238,854	255,655	257,358	40,817	283,982	281,098	280,540	-1.13%	-0.20%	(539)
4140 Town Clerk/Elections											
01-4140-10-130 TC/TX Deputy Salary	24,095	14,486	15,558	18,250	2,460	15,250	18,371	18,371	-8.42%	-8.42%	(1,547)
01-4140-10-131 TC/TX Assistant Salary	1,343	5,572	8,395	5,100	1,363	8,151	8,697	8,697	1.78%	1.78%	155
01-4140-10-150 TC/TX Major Vehicle Rep. Expenses	53,650	55,841	57,232	55,741	9,778	56,915	57,822	57,822	4.74%	4.74%	2,445
01-4140-10-220 TC/TX FICA/Medicare	5,943	5,966	6,267	6,055	1,004	6,267	6,225	6,225	0.00%	0.00%	-
01-4140-10-230 TC/TX Insurance	5,874	5,599	5,938	5,777	8,484	6,380	6,588	6,588	1.64%	1.64%	104
01-4140-10-240 TC/TX Training & Education	6,012	6,239	6,570	6,274	1,135	6,445	2,000	2,000	-2.81%	-2.81%	(1,211)
01-4140-10-341 TC/TX Telephone/Internet/Cable	51	550	717	439	1,383	1,383	2,000	2,000	0.00%	0.00%	-
01-4140-10-361 TC/TX Mortgage Research	656	966	1,307	1,043	1,307	1,307	1,845	1,845	64.50%	64.50%	645
01-4140-10-381 TC/TX Recording Fees	224	783	319	464	973	1,000	1,000	1,000	0.00%	0.00%	-
01-4140-10-382 TC/TX Recording Fees	783	319	248	449	33	210	1,000	1,000	100.00%	100.00%	500
01-4140-10-550 TC/TX Data & Subscriptions	535	324	504	454	594	1,300	500	500	-50.00%	-50.00%	(500)
01-4140-10-580 TC/TX Data & Subscriptions	70	20	40	43	20	40	40	40	0.00%	0.00%	-
01-4140-10-625 TC/TX Postage	2,018	2,240	2,095	2,117	1,085	1,900	1,900	1,900	0.00%	0.00%	-
01-4140-10-625 TC/TX Postage	3,710	4,036	4,155	3,987	4,155	4,155	4,575	4,575	10.25%	10.25%	400
01-4140-10-740 TC/TX Equipment	4,183	864	1,805	2,284	2,417	2,100	2,100	2,100	0.00%	0.00%	-
01-4140-20-150 EL FICA/Medicare	2,885	2,900	2,900	2,895	1,082	2,800	2,900	2,900	3.79%	3.79%	100
01-4140-20-220 EL FICA/Medicare	199	-	184	128	-	222	800	800	306.25%	306.25%	600
01-4140-20-550 EL Printing & Supplies	5,744	6,233	3,390	5,155	3,390	750	800	800	9.09%	9.09%	50
01-4140-20-580 EL Mails	212	170	202	195	170	200	200	200	-23.07%	-23.07%	(20)
01-4140-20-620 EL Office Supplies	300	453	122	292	122	300	300	300	-33.33%	-33.33%	(100)
01-4140-20-610 EL Miscellaneous	-	821	17	213	-	17	100	100	0.00%	0.00%	-
TOTAL 4140 Town Clerk/Elections	119,758	114,081	119,484	117,635	16,402	118,895	130,876	132,197	1.00%	-0.06%	1,442
4150 Financial Administration											
01-4150-10-110 FA Finance Director Salary	71,307	73,140	78,015	73,554	12,843	78,423	83,735	83,735	4.74%	4.74%	3,675
01-4150-10-220 FA FICA/Medicare	8,913	7,024	2,249	7,002	1,278	7,305	8,122	8,122	4.75%	4.75%	586
01-4150-10-330 FA Retirement	7,860	8,173	8,651	8,268	1,441	8,098	9,529	9,529	2.81%	2.81%	444
01-4150-10-301 FA Audit Fees	20,500	20,500	20,000	20,333	3,950	20,000	20,000	20,000	-2.43%	-2.43%	(500)
01-4150-10-330 FA Bookkeeper Salary	20,000	19,900	20,221	20,071	3,950	20,000	22,431	22,431	4.75%	4.75%	1,071
01-4150-10-335 FA Training & Education	975	567	927	833	927	927	900	900	-2.00%	-2.00%	(27)
01-4150-10-381 FA Bank Service Charges/Finance Charges	520	340	306	389	37	269	500	500	35.00%	35.00%	231
01-4150-10-416 FA Telephone/Internet/Cable	825	900	1,300	1,008	290	1,400	1,500	1,500	9.09%	9.09%	100
01-4150-10-450 FA Taxes/Interest & Penalties	64	-	-	21	-	-	-	-	-	-	-
01-4150-10-475 FA Unemployment Compensation	260	-	-	60	-	-	-	-	-	-	-
01-4150-50-130 TR Treasurer Salary	6,350	6,810	6,798	6,772	6,840	6,745	6,942	6,942	4.75%	4.75%	332
01-4150-50-331 TR Deputy Treasurer Salary	-	25	-	8	-	-	534	534	4.68%	4.68%	25
01-4150-50-220 TR FICA/Medicare	478	512	570	520	461	516	559	559	8.82%	8.82%	534
TOTAL 4150 Financial Administration	138,371	137,781	141,985	138,712	48,713	142,449	153,943	153,807	3.08%	-0.14%	(136)
4151 Data Processing											
01-4151-60-330 DP Leases/Contract Services	40,123	40,123	40,535	38,920	9,310	32,421	30,000	30,000	-8.66%	-8.66%	(2,421)
01-4151-60-420 DP IT Contractor - FCG	37,579	32,516	34,268	34,788	6,886	35,708	45,000	45,000	12.50%	12.50%	9,292
01-4151-60-740 DP Hardware/Software Upgrades/Purchases	19,808	2,701	11,608	13,972	1,925	18,411	2,500	2,500	-36.46%	-36.46%	(1,000)
TOTAL 4151 Data Processing	106,610	82,345	90,751	87,580	17,974	86,440	85,000	85,000	0.00%	0.00%	(1,440)
4152 Property Valuation											
01-4152-10-381 AS Cemetery Assessment Services/MRI	66,358	63,930	57,978	62,722	9,737	57,720	65,000	65,000	12.28%	12.28%	7,280
01-4152-10-391 AS Tax Map Updates	801	1,248	1,465	1,205	4	1,461	1,250	1,250	-0.00%	-0.00%	(211)
TOTAL 4152 Property Valuation	67,159	65,178	59,443	63,927	9,741	59,181	66,250	66,250	1.50%	1.50%	7,069

Town of North Hampton
FY2020 Budget

Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2016-18 Average Expenditures	FY2018 Expenditures (Through 08/31/17)	FY2019 Expenditures (Through 08/31/18)	Rolling 12-Month Expenditures (Through 08/31/18)	FY2019 Approved Budget	FY2020 Proposed Budget	Percent Change FY2019 Budget	FY2020 Default Budget	Percent Change FY2019 Budget	FY2020 Default Budget	Percent Change FY2020 Default
4153 Legal Expenses														
01-4153-00-320 LG, General	11,890	40,342	41,705	31,947	389	-	41,410	48,201	45,000	-6.64%	48,201	-6.64%	48,201	-6.64%
01-4153-00-320 LG, Code Enforcement	7,684	154,835	70,031	101,683	12,168	632	67,465	76,140	10,000	-66.66%	76,140	-66.66%	76,140	-66.66%
01-4153-00-323 LG, Labor Negotiations	9,391	7,308	7,308	5,666	-	-	7,308	12,500	15,000	20.00%	12,500	20.00%	12,500	20.00%
01-4153-00-323 LG, Land Use & Easements	18,530	30,827	20,521	23,226	6,090	-	14,431	29,390	15,000	-48.66%	29,390	-48.66%	29,390	-48.66%
TOTAL 4153 Legal Expense	111,504	225,904	148,559	162,022	18,677	632	130,614	166,231	85,000	-48.86%	166,231	-48.86%	166,231	-48.86%
4155 Personnel Administration														
01-4155-00-190 PA, Compensation/Salary Increase	17,875	-	-	5,976	-	-	-	-	-	-	-	-	-	-
01-4155-00-191 PA, Performance Adjustment	16,003	-	-	5,534	-	-	-	-	-	-	-	-	-	-
01-4155-00-192 PA, Compensation/Salary Increase	19,278	21,609	13,659	13,659	13,671	11,557	16,585	27,128	20,131	7.384%	27,128	7.384%	27,128	7.384%
01-4155-00-210 PA, Health Insurance	139,492	131,863	97,201	122,794	23,584	-	73,617	166,560	87,662	-47.354%	166,560	-47.354%	166,560	-47.354%
TOTAL 4155 Personnel Administration	173,727	150,941	118,800	147,863	37,255	11,557	93,202	163,497	118,823	-39.88%	163,497	-39.88%	163,497	-39.88%
4181 Planning & Zoning														
01-4181-00-100 PB, Administrator Salary	43,472	35,643	30,453	38,823	6,274	5,712	35,861	38,355	37,809	-1.454	37,809	-1.454	37,809	-1.454
01-4181-00-100 PB, Overtime	1,323	-	-	441	-	-	-	-	-	-	-	-	-	-
01-4181-00-220 PB, FICA/Medicare	3,952	2,982	3,644	3,063	480	437	3,001	2,781	2,892	111	2,892	111	2,892	111
01-4181-00-230 PB, Retirement	3,562	3,963	4,148	3,908	714	850	4,085	4,137	4,223	86	4,223	86	4,223	86
01-4181-00-335 PB, Training & Education	48	-	-	16	-	-	-	500	500	0.00%	500	0.00%	500	0.00%
01-4181-00-381 PB, Special Studies	1,500	2,500	1,333	1,778	-	-	2,500	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
01-4181-00-382 PB, Registry Costs	1,050	335	600	600	30	402	1,042	1,200	1,200	0.00%	1,200	0.00%	1,200	0.00%
01-4181-00-383 PB, Regular Ride Service	18,042	18,042	19,240	18,109	9,003	8,994	18,407	19,788	20,777	989	20,777	989	20,777	989
01-4181-00-384 PB, Rostering/Planning Commission Duets	4,329	4,466	4,514	4,436	-	-	4,514	4,514	4,514	0.00%	4,514	0.00%	4,514	0.00%
01-4181-00-390 PB, Master Plan	311	104	345	253	31	-	314	500	500	0.00%	500	0.00%	500	0.00%
01-4181-00-450 PB, Printing	2,961	3,059	2,839	2,953	272	-	3,111	4,000	4,000	0.00%	4,000	0.00%	4,000	0.00%
01-4181-00-451 PB, Legal Notices	1,109	850	653	904	-	-	653	1,200	1,200	0.00%	1,200	0.00%	1,200	0.00%
01-4181-00-425 PB, Postage	22,470	17,821	10,227	19,006	3,137	2,856	17,946	18,178	18,825	777	18,178	6,025%	18,178	6,025%
01-4181-00-460 ZBA, Ordinance	161	-	-	60	-	-	-	-	-	-	-	-	-	-
01-4181-00-420 ZBA, FICA/Medicare	1,834	1,491	1,522	1,549	240	216	1,500	1,391	1,436	55	1,391	3.954%	1,391	3.954%
01-4181-00-230 ZBA, Retirement	1,920	1,991	2,074	1,995	357	325	2,042	2,068	2,112	43	2,068	2.078%	2,030	-1.851%
01-4181-00-335 ZBA, Training & Education	118	-	-	39	-	-	-	750	750	0.00%	750	0.00%	750	0.00%
01-4181-00-382 ZBA, Registry Costs	311	67	72	150	-	-	72	500	500	0.00%	500	0.00%	500	0.00%
01-4181-00-450 ZBA, Printing	1,102	773	1,444	1,106	198	144	1,245	2,015	2,015	0.00%	2,015	0.00%	2,015	0.00%
01-4181-00-425 ZBA, Postage	782	448	551	594	-	-	551	750	750	0.00%	750	0.00%	750	0.00%
TOTAL 4181 Planning & Zoning	108,010	93,655	88,825	99,897	21,065	20,364	97,324	112,193	7,565	7.230%	104,513	7.230%	104,513	7.230%
4194 General Government Buildings														
01-4194-00-130 GB, Custodial Salary	2,104	7,736	8,769	6,203	985	1,216	9,022	7,881	9,336	1,455	9,336	1,455	7,881	0.00%
01-4194-00-130 GB, Custodial Salary	161	562	671	475	75	93	649	603	716	113	603	113	603	113
01-4194-00-220 GB, FICA/Medicare	20,000	26,232	24,324	25,539	2,873	3,804	25,055	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%
01-4194-00-410 GB, Electricity	15,372	12,404	10,168	14,144	-	-	16,456	17,000	17,000	0.00%	17,000	0.00%	17,000	0.00%
01-4194-00-414 GB, Water	7,228	6,756	7,732	7,113	863	779	7,265	8,000	8,000	0.00%	8,000	0.00%	8,000	0.00%
01-4194-00-430 GB, Building Maintenance	85,588	100,012	58,718	80,773	1,713	24,144	78,149	20,000	20,000	0.00%	20,000	0.00%	20,000	0.00%
01-4194-00-440 GB, Custodial Supplies	70	2,188	1,950	1,406	205	396	2,141	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
TOTAL 4194 General Government Buildings	151,353	155,932	116,240	141,175	8,714	30,226	139,782	80,484	82,072	1.568	80,484	0.00%	1,568	1.933%
4195 Cemeteries														
01-4195-00-130 GB, Salaries - Part Time Permanent	31,058	33,222	31,133	31,803	6,533	5,636	30,536	31,530	32,006	476	32,006	476	32,006	1.461%
01-4195-00-130 GB, Salaries - Part Time Permanent	300	300	300	300	-	-	300	300	300	0.00%	300	0.00%	300	0.00%
01-4195-00-220 GB, FICA/Medicare	2,376	2,541	2,461	2,461	524	454	2,336	2,417	2,448	36	2,448	36	2,448	1.433%
01-4195-00-410 GB, Electricity	327	402	397	375	35	62	434	360	405	45	360	45	360	11.111%
01-4195-00-411 GB, Heating Oil/Propane	250	386	487	373	-	-	482	250	250	0.00%	250	0.00%	250	0.00%
01-4195-00-414 GB, Water	1,760	1,733	854	1,449	-	-	983	1,700	1,508	-11.765%	1,700	-11.765%	1,700	-11.765%
01-4195-00-416 GB, Telephone/Internet/Cable	891	1,232	1,182	1,168	114	116	1,344	1,200	1,460	260	1,460	260	1,460	0.00%
01-4195-00-430 GB, Maintenance/Dues & Subscriptions	350	360	237	237	-	-	250	250	250	0.00%	250	0.00%	250	0.00%
01-4195-00-420 GB, Office Supplies	1,814	1,407	2,860	2,057	631	264	2,263	2,600	2,600	0.00%	2,600	0.00%	2,600	0.00%
01-4195-00-420 GB, Office Supplies	170	164	313	225	195	118	118	300	300	125	300	125	300	71.429%
01-4195-00-430 GB, General Maintenance	1,849	2,058	2,009	1,972	6	66	2,048	7,325	7,325	0.00%	7,325	0.00%	7,325	0.00%
01-4195-00-435 GB, General Maintenance	1,044	1,045	911	1,044	93	895	1,000	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%
01-4195-00-440 GB, Vehicle/Equipment Purchase	1,769	3,257	3,056	2,694	-	-	3,056	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%
01-4195-00-420 GB, Vehicle/Equipment Rental	1,039	1,273	1,885	1,399	415	210	1,680	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%
TOTAL 4195 Cemeteries	45,004	46,480	47,887	47,484	8,716	7,284	46,555	51,802	54,923	1.121	53,802	2.084%	53,802	2.084%
4198 Insurance														
01-4198-00-260 INS, Workers' Compensation	72,364	76,673	62,892	77,046	82,892	76,702	76,702	76,702	82,839	6,136	76,702	6,136	82,839	8.000%
01-4198-00-260 INS, Workers' Compensation	84,983	69,532	75,760	70,102	75,760	79,430	79,430	79,430	86,542	932	86,542	932	86,542	1.170%
01-4198-00-420 INS, Employee Term Life	4,012	5,214	4,318	4,741	866	676	4,813	5,691	5,691	0.00%	5,691	0.00%	5,691	0.00%
01-4198-00-420 INS, Employee Term Life	15,893	13,863	13,544	14,303	2,381	1,990	12,723	16,335	14,422	-16.617%	16,335	-16.617%	16,335	-16.617%

Town of North Hampton FY2020 Budget											
Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2019 Expenditures (Through 06/30/19)	FY2020 Proposed Budget	Increase / (Decrease) vs. FY2019 Budget	Percent % Change vs. FY2019 Budget	FY2020 Default Budget	Percent % Change vs. FY2019 Budget	FY2020 Proposed Less FY2020 Default	Percent % Change vs. FY2020 Default
4107 Associations & Advertising	187,252	187,282	176,744	187,003	187,003	187,003	0.000%	187,003	0.000%	187,003	0.000%
01-4107-01-060 DUE'S New Hampshire Municipal Association	5,623	5,844	6,125	5,884	6,125	6,125	0.000%	6,125	0.000%	6,125	0.000%
TOTAL 4107 Associations & Advertising	5,623	5,844	6,125	5,884	6,125	6,125	0.000%	6,125	0.000%	6,125	0.000%
4108 Heritage Commission	2,835	1,000	1,000	1,812	1,000	1,000	0.000%	1,000	0.000%	1,000	0.000%
01-4108-10-410 HC Heritage Commission	2,835	1,000	1,000	1,812	1,000	1,000	0.000%	1,000	0.000%	1,000	0.000%
TOTAL 4108 Heritage Commission	2,835	1,000	1,000	1,812	1,000	1,000	0.000%	1,000	0.000%	1,000	0.000%
4210 Police	433,150	476,517	464,750	458,152	458,152	458,152	-2.495%	458,152	-2.495%	458,152	-2.495%
01-4210-10-110 PD Salary - Union	89,033	89,548	138,510	105,816	105,816	105,816	-19.85%	105,816	-19.85%	105,816	-19.85%
01-4210-10-110 PD Salary - Chief	22,500	22,500	47,718	47,718	47,718	47,718	0.000%	47,718	0.000%	47,718	0.000%
01-4210-10-110 PD Salary - Deputy Chief	49,812	49,812	50,814	49,718	49,718	49,718	0.000%	49,718	0.000%	49,718	0.000%
01-4210-10-110 PD Salary - Admin	8,117	8,117	1,487	3,201	3,201	3,201	0.000%	3,201	0.000%	3,201	0.000%
01-4210-10-160 PD Overtime	155,273	133,107	143,333	143,931	143,931	143,931	-11.71%	143,931	-11.71%	143,931	-11.71%
01-4210-10-191 PD In-Library Pay	17,092	14,108	17,555	16,678	16,678	16,678	-11.06%	16,678	-11.06%	16,678	-11.06%
01-4210-10-210 PD Health Insurance	174,904	156,738	150,400	160,880	160,880	160,880	-9.25%	160,880	-9.25%	160,880	-9.25%
01-4210-10-220 PD FICA/Medicare	14,695	15,288	14,876	14,653	14,653	14,653	-0.15%	14,653	-0.15%	14,653	-0.15%
01-4210-10-230 PD Retirement	193,582	200,181	204,165	201,309	201,309	201,309	-1.43%	201,309	-1.43%	201,309	-1.43%
01-4210-10-240 PD Protection Expense	43,333	36,867	40,000	40,000	40,000	40,000	0.000%	40,000	0.000%	40,000	0.000%
01-4210-10-336 PD Training	7,834	6,123	5,000	6,889	6,889	6,889	11.24%	6,889	11.24%	6,889	11.24%
01-4210-10-336 PD Education	3,919	4,718	2,500	2,882	2,882	2,882	-39.24%	2,882	-39.24%	2,882	-39.24%
01-4210-10-361 PD Physicals & Drug/Alcohol Screening	1,000	10,515	8,541	9,905	9,905	9,905	-6.18%	9,905	-6.18%	9,905	-6.18%
01-4210-10-416 PD Telephone/Internet/Cable	10,515	10,659	8,541	9,905	9,905	9,905	-6.18%	9,905	-6.18%	9,905	-6.18%
01-4210-10-440 PD Guest Subscriptions & Notices	28,400	29,319	29,319	18,733	18,733	18,733	-35.44%	18,733	-35.44%	18,733	-35.44%
01-4210-10-440 PD Books & Periodicals	8,446	5,283	8,250	6,820	6,820	6,820	-19.18%	6,820	-19.18%	6,820	-19.18%
01-4210-10-551 PD Vehicle Maintenance	240	240	78	185	185	185	-22.92%	185	-22.92%	185	-22.92%
01-4210-10-571 PD Equipment Maintenance	15,525	18,014	17,021	16,887	16,887	16,887	-1.24%	16,887	-1.24%	16,887	-1.24%
01-4210-10-610 PD Department Office Supplies	119	7,175	7,880	9,395	9,395	9,395	30.00%	9,395	30.00%	9,395	30.00%
01-4210-10-611 PD Stationery/Postage/Printing	13,150	13,150	13,150	13,150	13,150	13,150	0.000%	13,150	0.000%	13,150	0.000%
01-4210-10-611 PD Stationery/Postage/Printing	13,150	13,150	13,150	13,150	13,150	13,150	0.000%	13,150	0.000%	13,150	0.000%
01-4210-10-611 PD Uniforms/Apparel/Clear	14,880	13,103	7,823	11,882	11,882	11,882	-19.85%	11,882	-19.85%	11,882	-19.85%
01-4210-10-620 PD Supplies/Crime Prevention	2,701	3,440	4,213	3,451	3,451	3,451	-19.85%	3,451	-19.85%	3,451	-19.85%
01-4210-10-625 PD Postage	511	511	522	515	515	515	-0.78%	515	-0.78%	515	-0.78%
01-4210-10-635 PD Gasoline/Mileage/Tolls	15,326	15,326	21,381	16,733	16,733	16,733	-10.96%	16,733	-10.96%	16,733	-10.96%
01-4210-10-741 PD Equipment	51,230	5,456	12,942	23,209	23,209	23,209	-54.64%	23,209	-54.64%	23,209	-54.64%
TOTAL 4210 Police	1,374,711	1,351,804	1,302,841	1,313,883	1,313,883	1,313,883	-1.45%	1,313,883	-1.45%	1,313,883	-1.45%
4220 Fire & Rescue	550,755	606,464	627,707	594,975	594,975	594,975	-4.55%	594,975	-4.55%	594,975	-4.55%
01-4220-10-120 FD Salary - Union	87,775	87,775	108,439	99,715	99,715	99,715	-13.44%	99,715	-13.44%	99,715	-13.44%
01-4220-10-120 FD Salary - Chief	63,006	63,006	108,439	99,715	99,715	99,715	-13.44%	99,715	-13.44%	99,715	-13.44%
01-4220-10-120 FD Salary - Deputy Chief	1,677	1,677	9,881	5,851	5,851	5,851	-65.22%	5,851	-65.22%	5,851	-65.22%
01-4220-10-131 FD Calmen Salary	1,475	1,475	2,035	1,729	1,729	1,729	-5.42%	1,729	-5.42%	1,729	-5.42%
01-4220-10-160 FD Overtime	177,452	190,986	207,187	191,882	191,882	191,882	-10.73%	191,882	-10.73%	191,882	-10.73%
01-4220-10-191 FD Health Insurance	23,202	24,105	24,265	23,867	23,867	23,867	-4.33%	23,867	-4.33%	23,867	-4.33%
01-4220-10-210 FD Health Insurance	228,723	277,427	344,668	293,808	293,808	293,808	-28.56%	293,808	-28.56%	293,808	-28.56%
01-4220-10-220 FD FICA/Medicare	12,861	14,084	14,599	14,184	14,184	14,184	-4.33%	14,184	-4.33%	14,184	-4.33%
01-4220-10-230 FD Retirement	248,044	261,038	333,187	260,750	260,750	260,750	-11.51%	260,750	-11.51%	260,750	-11.51%
01-4220-10-334 FD Education	2,397	2,397	799	799	799	799	-66.70%	799	-66.70%	799	-66.70%
01-4220-10-336 FD Training	16,775	13,357	13,296	13,296	13,296	13,296	-20.36%	13,296	-20.36%	13,296	-20.36%
01-4220-10-336 FD Chief's Expenses	556	626	626	473	473	473	-14.75%	473	-14.75%	473	-14.75%
01-4220-10-361 FD Physicals & Drug/Alcohol Screening	3,445	7,449	5,501	5,485	5,485	5,485	-37.76%	5,485	-37.76%	5,485	-37.76%
01-4220-10-416 FD Telephone/Internet/Cable	5,644	5,748	6,310	5,907	5,907	5,907	-4.33%	5,907	-4.33%	5,907	-4.33%
01-4220-10-560 FD Gasoline/Mileage/Tolls	7,431	6,324	5,965	6,410	6,410	6,410	19.85%	6,410	19.85%	6,410	19.85%
01-4220-10-571 FD Equipment Maintenance	7,144	1,789	1,500	3,207	3,207	3,207	134.86%	3,207	134.86%	3,207	134.86%
01-4220-10-575 FD Fire Prevention	11,910	554	1,948	4,817	4,817	4,817	-59.24%	4,817	-59.24%	4,817	-59.24%
01-4220-10-615 FD Fire Prevention	1,081	460	608	725	725	725	67.06%	725	67.06%	725	67.06%
01-4220-10-615 FD Vehicle Insurance	8,788	10,120	9,533	9,533	9,533	9,533	-8.73%	9,533	-8.73%	9,533	-8.73%
01-4220-10-620 FD Office Supplies	1,068	1,078	1,859	1,278	1,278	1,278	-40.63%	1,278	-40.63%	1,278	-40.63%
01-4220-10-635 FD Gasoline/Mileage/Tolls	9,823	9,207	9,821	9,615	9,615	9,615	-2.10%	9,615	-2.10%	9,615	-2.10%
01-4220-10-640 FD Station Maintenance	6,456	4,652	6,214	6,704	6,704	6,704	5.26%	6,704	5.26%	6,704	5.26%
01-4220-10-640 FD Vehicle Insurance	13,251	11,453	34,895	10,953	10,953	10,953	-17.24%	10,953	-17.24%	10,953	-17.24%
01-4220-10-740 FD Equipment	23,065	11,777	25,541	20,138	20,138	20,138	-12.71%	20,138	-12.71%	20,138	-12.71%
TOTAL 4220 Fire & Rescue	1,459,323	1,652,657	1,874,670	1,682,215	1,682,215	1,682,215	-11.45%	1,682,215	-11.45%	1,682,215	-11.45%
4240 Code Enforcement	63,356	63,356	67,029	64,542	64,542	64,542	-4.55%	64,542	-4.55%	64,542	-4.55%
01-4240-10-130 CE Plan - Time Salary	22,673	22,673	6,515	7,119	7,119	7,119	-68.84%	7,119	-68.84%	7,119	-68.84%
01-4240-10-230 CE FICA/Medicare	6,408	6,408	6,408	6,408	6,408	6,408	0.000%	6,408	0.000%	6,408	0.000%
01-4240-10-230 CE Retirement	7,066	7,066	6,607	6,607	6,607	6,607	-6.36%	6,607	-6.36%	6,607	-6.36%
TOTAL 4240 Code Enforcement	36,147	36,147	19,530	20,136	20,136	20,136	-44.44%	20,136	-44.44%	20,136	-44.44%

Town of North Hampton FY2020 Budget											
Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2019 Expenditures (Through 06/30/19)	Rolling 12-Month Expenditures (06/30/19)	FY2020 Proposed Budget	Percent change vs. FY2019 Budget	FY2020 Default Budget	Percent change vs. FY2019 Budget	FY2020 Less: FY2020 Default	Percent change vs. FY2020 Default
01-4200-10-30 CE Traffic & Education	35	531	713	295	35	500	0.000%	500	0.000%	0.000%	0.000%
01-4200-10-41 CE Traffic & Education	2,592	2,758	2,320	154	1,579	2,500	-29.000%	2,500	0.000%	(600)	-24.000%
01-4200-10-48 CE Traffic & Education	446	700	609	240	240	500	0.000%	500	0.000%	0.000%	0.000%
01-4200-10-50 CE Traffic & Education	911	708	611	39	691	1,000	33.333%	1,000	0.000%	(500)	-50.000%
01-4200-10-60 CE Traffic & Education	1,031	1,539	1,118	783	1,561	1,500	-33.333%	1,500	0.000%	(500)	-33.333%
01-4200-10-60 CE Traffic & Education	-	-	-	-	-	250	0.000%	250	0.000%	-	0.000%
TOTAL 4200 Code Enforcement	104,451	105,222	90,537	13,305	86,697	107,848	-7.258%	107,848	-7.258%	(7,693)	-7.142%
4300 Emergency Management											
01-4300-10-10 HW Director Salary	61,925	22,212	-	1,692	1,692	11,000	0.000%	11,000	0.000%	-	0.000%
01-4300-10-10 HW Deputy Salary	4,651	509	-	482	482	3,000	0.000%	3,000	0.000%	-	0.000%
01-4300-10-20 HW Fire/Police/Police	3,788	3,788	1,119	30	30	203	22.660%	203	0.000%	46	22.660%
01-4300-10-30 HW Fire/Police/Police	9,084	6,528	4,670	667	667	5,143	15.143%	5,143	0.000%	928	18.027%
01-4300-10-40 HW Fire/Police/Police	925	789	263	-	-	3,172	0.000%	3,172	0.000%	3,172	0.000%
01-4300-10-45 HW Fire/Police/Police	925	595	507	-	-	-	0.000%	-	0.000%	-	0.000%
TOTAL 4300 Emergency Management	75,545	34,413	26,666	2,871	2,871	22,562	20.859%	22,562	20.859%	4,144	18.350%
4312 Highways & Streets											
01-4312-20-10 HW Salary - Union	139,032	129,825	140,932	19,827	143,017	143,021	-0.004%	143,021	-0.004%	(120)	-0.084%
01-4312-20-10 HW Salary - Director	81,500	81,840	82,268	13,597	82,427	85,865	4.147%	85,865	4.147%	4,076	4.747%
01-4312-20-10 HW Part Time Salary	4,172	6,479	7,692	620	10,008	7,500	0.000%	7,500	0.000%	-	0.000%
01-4312-20-10 HW On Call Pay	3,000	3,000	4,000	-	6,000	6,000	0.000%	6,000	0.000%	-	0.000%
01-4312-20-10 HW Health Insurance	14,265	27,033	22,180	2,273	22,878	22,800	5.778%	22,800	5.778%	1,300	5.778%
01-4312-20-10 HW Health Insurance	73,811	87,744	119,136	16,354	119,141	124,144	4.147%	124,144	4.147%	4,400	3.544%
01-4312-20-20 HW FICA/Medicare	18,221	18,869	18,850	2,697	19,459	20,679	6.281%	20,679	6.281%	401	1.938%
01-4312-20-30 HW FICA/Medicare	26,654	27,523	28,031	4,167	28,911	29,357	1.517%	29,357	1.517%	507	1.717%
01-4312-20-35 HW Training & Education	2,221	1,360	1,215	75	190	600	0.000%	600	0.000%	-	0.000%
01-4312-20-35 HW Training & Education	376	289	304	57	190	400	0.000%	400	0.000%	(100)	-25.000%
01-4312-20-40 HW Gasoline/Mileage	2,550	3,400	3,450	-	6,450	3,000	100.000%	3,000	100.000%	3,000	100.000%
01-4312-20-40 HW Gasoline/Mileage	3,509	3,457	3,293	252	3,402	3,500	2.921%	3,500	2.921%	500	14.286%
01-4312-20-41 HW Fuel/Natural Gas	2,920	3,806	4,389	135	4,327	4,300	2.288%	4,300	2.288%	100	2.326%
01-4312-20-41 HW Fuel/Natural Gas	529	244	500	26	527	300	68.687%	300	68.687%	200	66.667%
01-4312-20-41 HW Telephone/Internet/Cable	3,151	3,315	3,804	3,423	3,906	4,000	0.000%	4,000	0.000%	-	0.000%
01-4312-20-40 HW Contract Snow Plowing	8,137	16,815	11,060	11,049	11,046	16,000	18.000%	16,000	18.000%	-	0.000%
01-4312-20-42 HW Vehicle Maintenance	315	1,081	1,037	-	1,937	1,500	0.000%	1,500	0.000%	-	0.000%
01-4312-20-43 HW Catch Basin Cleaning	2,240	2,240	1,403	-	-	4,000	0.000%	4,000	0.000%	-	0.000%
01-4312-20-44 HW Equipment Lease	10,684	9,904	10,535	800	11,706	12,400	5.985%	12,400	5.985%	600	4.839%
01-4312-20-40 HW Equipment Lease Payment	42,300	41,030	51,915	51,922	51,922	51,922	-0.000%	51,922	-0.000%	-	0.000%
01-4312-20-40 HW Dues/Subscriptions & Notices	509	1,130	814	359	1,173	800	0.000%	800	0.000%	-	0.000%
01-4312-20-32 HW General Maintenance	11,187	14,564	9,907	1,616	10,722	9,000	0.000%	9,000	0.000%	-	0.000%
01-4312-20-32 HW General Maintenance	32,583	28,415	28,920	3,158	27,113	27,000	0.000%	27,000	0.000%	-	0.000%
01-4312-20-50 HW Meals	360	875	585	-	585	675	0.000%	675	0.000%	-	0.000%
01-4312-20-41 HW Equipment Rental	7,321	6,763	6,019	6,876	6,876	8,500	0.000%	8,500	0.000%	-	0.000%
01-4312-20-41 HW Street Signs	2,476	3,070	2,005	1,066	3,071	3,000	0.000%	3,000	0.000%	-	0.000%
01-4312-20-41 HW Uniforms	4,005	4,574	4,568	1,676	4,205	4,725	2.011%	4,725	2.011%	95	2.011%
01-4312-20-42 HW Office Supplies	290	399	220	-	-	-	0.000%	-	0.000%	-	0.000%
01-4312-20-43 HW Gasoline/Mileage/Tolls	11,778	11,544	11,745	680	12,425	15,000	2.667%	15,000	2.667%	(400)	-2.667%
01-4312-20-45 HW Lawn Care	210	301	257	154	411	325	0.000%	325	0.000%	-	0.000%
01-4312-20-48 HW Hardware	1,216	1,358	1,348	74	1,260	1,500	0.000%	1,500	0.000%	-	0.000%
01-4312-20-40 HW Equipment	3,591	646	947	156	769	1,000	0.000%	1,000	0.000%	-	0.000%
01-4312-20-70 HW Asphalt Paving & Repairs	61,389	60,763	131,382	11,265	135,764	80,000	12.500%	80,000	12.500%	10,000	12.500%
01-4312-20-41 HW Cold Patch Material	963	310	504	-	1,215	1,215	0.000%	1,215	0.000%	-	0.000%
01-4312-20-41 HW Cold Patch Material	2,889	2,889	2,889	660	1,869	3,000	0.000%	3,000	0.000%	-	0.000%
01-4312-20-41 HW Sand & Gravel	3,532	5,181	5,166	6,755	6,755	6,750	0.000%	6,750	0.000%	-	0.000%
01-4312-20-41 HW Salt	34,282	44,112	50,201	50,201	50,201	41,300	-17.726%	41,300	-17.726%	(300)	-0.726%
01-4312-20-41 HW Part & Lumber	166	-	65	-	166	-	0.000%	-	0.000%	-	0.000%
TOTAL 4312 Highways & Streets	617,437	879,217	786,331	138,252	792,822	767,103	3.103%	767,103	3.103%	(544)	-0.713%
4316 Street Lighting											
01-4316-10-10 Street/Outside Lights	24,001	23,205	33,923	1,626	54,656	24,400	-12.285%	24,400	-12.285%	(3,000)	-12.285%
TOTAL 4316 Street Lighting	24,001	23,205	33,923	1,626	54,656	24,400	-12.285%	24,400	-12.285%	(3,000)	-12.285%
4323 Brush Disposal											
01-4323-10-10 BRUSH Salary	3,460	2,528	3,040	896	3,717	3,810	6.824%	3,810	6.824%	340	8.951%
01-4323-10-20 BRUSH FICA/Medicare	205	193	233	66	284	291	8.596%	291	8.596%	26	8.951%
01-4323-10-40 BRUSH Miscellaneous	171	204	229	-	229	225	0.000%	225	0.000%	-	0.000%
TOTAL 4323 Brush Disposal	3,836	2,925	3,502	962	4,230	4,326	8.480%	4,326	8.480%	366	8.480%
4324 Solid Waste Disposal											
01-4324-10-44 Solid Waste Disposal (Tipping Fees)	74,123	70,216	81,868	6,461	60,960	72,400	18.860%	72,400	18.860%	15,000	20.860%
01-4324-10-42 Solid Waste Disposal (Tipping Fees)	3,423	3,925	4,336	-	4,230	4,500	12.500%	4,500	12.500%	500	11.111%

Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2018 - 18 Average Expenditures	FY2018 Expenditures (Through 08/31/18)	FY2019 Expenditures (Through 08/31/19)	Rate 12- Month Expenditures (Through 08/31/19)	FY2019 Approved Budget	FY2020 Proposed Budget	Increase / (Decrease) vs. FY2019 Budget	Percent % change vs. FY2019 Budget	FY2020 Default Less: FY2019 Budget	Percent % change vs. FY2019 Budget	FY2020 Proposed Less: FY2020 Default	Percent % change vs. FY2020 Default
01-4324-10-240 Solid Waste Disposal District Fees	3,088	2,670	2,608	2,715	6,808	6,461	87,807	84,400	78,900	(4,500)	-5.332%	2,500	0.000%	(4,300)	-5.332%
TOTAL 4324 Solid Waste Disposal	3,088	2,670	2,608	2,715	6,808	6,461	87,807	84,400	78,900	(4,500)	-5.332%	2,500	0.000%	(4,300)	-5.332%
4330 Recycling															
01-4330-10-330 RCY Salary	37,285	40,405	40,097	39,592	6,424	5,743	40,316	41,500	42,500	1,000	2.410%	41,500	0.000%	1,000	2.410%
01-4330-10-220 RCY FICA Medicare	2,852	3,058	3,136	3,029	481	480	3,095	3,175	3,351	176	5.543%	3,351	0.000%	0	0.000%
01-4330-10-230 RCY FICA Social Security	2,714	2,810	2,810	2,714	1,019	1,019	2,714	2,810	2,810	0	0.000%	2,810	0.000%	0	0.000%
01-4330-10-416 RCY Employment Insurance	363	380	380	363	45	45	335	500	200	(600)	-23.077%	200	0.000%	(600)	-23.077%
01-4330-10-416 RCY Employment Insurance	375	375	375	375	32	31	374	400	400	0	0.000%	400	0.000%	0	0.000%
01-4330-10-416 RCY Building Maintenance	2,988	1,154	1,303	1,315	-	-	1,303	1,500	1,500	0	0.000%	1,500	0.000%	0	0.000%
01-4330-10-416 RCY Supplies	981	1,012	784	822	-	-	784	1,000	1,000	0	0.000%	1,000	0.000%	0	0.000%
01-4330-10-441 RCY Portable Toilet Rental	1,022	802	913	946	140	133	906	950	950	0	0.000%	950	0.000%	0	0.000%
TOTAL 4330 Recycling	47,230	48,439	49,363	48,415	7,132	6,347	48,778	51,825	52,301	476	1.006%	51,825	0.000%	476	1.006%
4332 Water Services															
01-4332-10-414 Distribution Costs-Hydrants	256,550	261,782	268,890	262,409	131,852	138,841	275,878	265,888	277,681	11,793	4.435%	11,793	0.000%	0	0.000%
TOTAL 4332 Water Services	256,550	261,782	268,890	262,409	131,852	138,841	275,878	265,888	277,681	11,793	4.435%	11,793	0.000%	0	0.000%
4339 Water Commission															
01-4339-10-535 WTR Gravel Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4339-10-610 WTR Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4339-10-620 WTR Office Supplies	-	194	59	84	-	-	59	1	1	0.000%	0.000%	1	0.000%	0	0.000%
01-4339-10-625 WTR Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL 4339 Water Commission	-	194	59	84	-	-	59	4	4	0.000%	0.000%	4	0.000%	0	0.000%
4414 Mosquito Control															
01-4414-10-360 Mosquito Control - Contract Services	-	62,000	53,000	34,333	11,000	11,000	53,000	75,000	68,000	(9,000)	-12.000%	75,000	0.000%	(9,000)	-12.000%
TOTAL 4414 Mosquito Control	-	62,000	53,000	34,333	11,000	11,000	53,000	75,000	68,000	(9,000)	-12.000%	75,000	0.000%	(9,000)	-12.000%
4415 Health Agencies & Hospitals															
01-4415-10-362 HQ Seacoast Mental Health	-	3,500	3,500	2,333	3,500	-	-	-	3,500	3,500	0.000%	3,500	0.000%	0	0.000%
01-4415-10-363 HQ Seacoast Mental Health	-	750	750	750	750	-	-	-	750	750	0.000%	750	0.000%	0	0.000%
TOTAL 4415 Health Agencies & Hospitals	750	4,250	4,250	3,083	4,250	-	-	-	4,250	4,250	0.000%	4,250	0.000%	0	0.000%
4440 Social Services															
01-4440-10-361 SS HAVEN A Safe Place	800	800	800	800	-	-	800	800	800	0	0.000%	800	0.000%	0	0.000%
01-4440-10-362 SS Haven McFarland	300	300	300	300	300	-	-	-	300	300	0.000%	300	0.000%	0	0.000%
01-4440-10-363 SS Haven Sexual Assault Support Services	975	975	975	975	975	-	-	-	975	975	0.000%	975	0.000%	0	0.000%
01-4440-10-364 SS Child & Family Services	1,000	1,000	1,000	1,000	1,000	-	-	-	1,000	1,000	0.000%	1,000	0.000%	0	0.000%
01-4440-10-365 SS Rockingham County Community Action	3,000	3,000	3,000	3,000	3,000	-	-	-	3,000	3,000	0.000%	3,000	0.000%	0	0.000%
01-4440-10-366 SS Area Homeless	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4440-10-367 SS Mears on Willets	1,140	1,140	1,140	1,140	1,140	-	-	-	1,140	1,140	0.000%	1,140	0.000%	0	0.000%
01-4440-10-370 SS Friends RSVP	100	100	100	100	100	-	-	-	100	100	0.000%	100	0.000%	0	0.000%
01-4440-10-371 SS Need Crisis	500	500	500	500	500	-	-	-	500	500	0.000%	500	0.000%	0	0.000%
01-4440-10-372 SS Child Advocacy Center	1,140	1,140	1,140	1,140	1,140	-	-	-	1,140	1,140	0.000%	1,140	0.000%	0	0.000%
01-4440-10-376 SS Families First	1,000	1,000	1,000	1,000	1,000	-	-	-	1,000	1,000	0.000%	1,000	0.000%	0	0.000%
01-4440-10-377 SS Transport Assist For Seacoast Citizen	1,750	1,750	1,750	1,750	1,750	-	-	-	1,750	1,750	0.000%	1,750	0.000%	0	0.000%
01-4440-10-378 SS CASA For Children	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL 4440 Social Services	11,705	11,815	11,815	11,705	11,815	2,800	11,815	16,875	20,375	3,500	23.388%	16,875	0.000%	3,500	23.388%
4442 General Assistance															
01-4442-10-811 Welfare General Assistance	3,882	3,077	3,077	3,033	30	-	3,900	9,000	9,000	0	0.000%	9,000	0.000%	0	0.000%
TOTAL 4442 General Assistance	3,882	3,077	3,077	3,033	30	-	3,900	9,000	9,000	0	0.000%	9,000	0.000%	0	0.000%
4520 Parks & Recreation															
01-4520-10-110 REC Salaries	44,412	48,032	48,032	43,534	7,862	8,311	41,008	47,941	55,015	7,074	14.756%	47,941	0.000%	7,074	14.756%
01-4520-10-220 REC FICA Medicare	3,298	3,738	3,738	3,173	518	638	3,178	3,687	4,209	521	14.756%	4,209	0.000%	521	14.756%
01-4520-10-230 REC FICA Social Security	4,987	5,145	5,145	4,799	638	948	4,374	5,458	6,145	687	15.724%	6,145	0.000%	687	15.724%
01-4520-10-325 REC Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4520-10-335 REC Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4520-10-640 REC Seacoast Park Maintenance	3,874	3,885	3,885	3,874	27,781	300	27,781	4,500	9,000	4,500	100.000%	9,000	0.000%	4,500	100.000%
01-4520-10-813 REC Senior Activities	1,500	2,016	2,016	2,439	-	-	3,000	3,000	3,000	0	0.000%	3,000	0.000%	0	0.000%
TOTAL 4520 Parks & Recreation	57,809	60,864	60,864	65,581	6,716	10,103	76,447	64,914	78,019	13,105	20.188%	64,914	-0.158%	13,105	20.188%
4550 North Hampton Public Library															
01-4550-10-910 North Hampton Public Library	377,150	388,720	388,720	385,244	97,618	96,717	391,564	394,870	407,540	12,670	3.209%	394,870	0.000%	12,670	3.209%

Town of North Hampton FY2020 Budget													
Account Number / Description	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures	FY2018-18 Average Expenditures	FY2018 Expenditures 08/01/17	FY2019 Expenditures 08/01/18	Rolling 12- Month Expenditures 08/01/18	FY2020 Proposed Budget	Increase / (Decrease) vs. FY2019 Budget	Percent % change vs. FY2019 Budget	FY2020 Default Less: FY2019 Budget	Percent % change vs. FY2019 Budget	FY2020 Proposed Default
TOTAL 4350 North Hampton Public Library	377,159	388,120	390,463	385,244	97,616	99,717	397,584	407,840	12,670	12.67%	-	0.00%	12,670
4353 Patriotic Purposes													
01-4353-10-811 Patriotic Purposes	1,421	2,256	10,114	4,520	-	-	10,114	2,500	2,500	0.00%	-	0.00%	-
TOTAL 4353 Patriotic Purposes	1,421	2,256	10,114	4,520	-	-	10,114	2,500	2,500	0.00%	-	0.00%	-
4359 Agricultural Commission													
01-4359-10-810 Agricultural Commission	1,273	939	930	1,047	51	78	957	1,500	300	25.00%	-	0.00%	300
TOTAL 4359 Agricultural Commission	1,273	939	930	1,047	51	78	957	1,500	300	25.00%	-	0.00%	300
4611 Conservation Commission													
01-4611-10-861 CONS May & Jun Property Expenses	20	-	33	18	-	-	33	50	17	0.00%	-	0.00%	-
01-4611-10-862 CONS Water Quality Sampling & Testing	8,809	8,580	10,004	9,134	2,633	-	7,371	10,000	2,629	0.00%	-	0.00%	-
01-4611-10-863 CONS Insects & Marine Elements	-	-	-	-	-	-	-	500	500	0.00%	-	0.00%	-
01-4611-10-860 CONS Press-Subscriptions & Materials	1,041	998	935	991	81	-	853	1,000	1,000	0.00%	-	0.00%	-
01-4611-10-810 CONS Equipment Property & Signs	-	552	137	37	-	-	137	250	250	0.00%	-	0.00%	-
01-4611-10-830 CONS Property Maintenance	385	392	396	359	-	-	369	500	500	0.00%	-	0.00%	-
01-4611-10-710 CONS Equipment Acquisition	300	917	-	408	-	-	-	500	500	0.00%	-	0.00%	-
TOTAL 4611 Conservation Commission	10,555	11,041	11,416	11,004	2,713	-	8,703	12,800	4,097	0.00%	-	0.00%	-
4651 Economic Development Committee													
01-4651-10-810 Economic Development Committee	-	-	-	-	-	-	-	1	1	0.00%	-	0.00%	-
TOTAL 4651 Economic Development Committee	-	-	-	-	-	-	-	1	1	0.00%	-	0.00%	-
4711 Debt Service - Principal													
01-4711-10-850 Debt Service - Principal	190,000	195,000	125,000	170,000	65,000	65,000	125,000	135,000	10,000	8.00%	10,000	8.00%	-
TOTAL 4711 Debt Service - Principal	190,000	195,000	125,000	170,000	65,000	65,000	125,000	135,000	10,000	8.00%	10,000	8.00%	-
4721 Debt Service - Interest													
01-4721-10-881 Debt Service - LT Interest	141,031	132,244	124,869	132,715	63,097	60,487	122,289	100,044	(8,475)	-7.71%	(8,475)	-7.71%	-
TOTAL 4721 Debt Service - Interest	141,031	132,244	124,869	132,715	63,097	60,487	122,289	100,044	(8,475)	-7.71%	(8,475)	-7.71%	-
TOTAL 01 GENERAL FUND	8,260,290	8,570,381	8,822,635	8,556,095	1,421,200	1,295,169	8,896,624	7,161,370	(1,735,254)	-19.51%	(1,735,254)	-19.51%	21,860



North Hampton
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:

NH DRA Municipal and Property Division
(603) 225-5090
http://www.revenue.nh.gov/mun-prop/

SCOTT MARSH (MUNICIPAL RESOURCES)

Name

JIM MAGGIORE
KATHLEEN KILGORE
LARRY MILLER

Position

SELECT BOARD
SELECT BOARD
SELECT BOARD

Signature

Jim Maggione
Kathleen Kilgore
Larry Miller

Name

SCOTT MARSH
Preparer's Signature

Phone

603 785 5805

Email

smarsh@mrigoval.com



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Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	2,445.54	\$227,600
1B	Conservation Restriction Assessment RSA 79-B	31.79	\$900
1C	Discretionary Easements RSA 79-C	120.97	\$30,800
1D	Discretionary Preservation Easements RSA 79-D	0.71	\$1,950
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	4,009.57	\$413,457,200
1G	Commercial/Industrial Land	776.10	\$60,358,500
1H	Total of Taxable Land	7,384.68	\$474,076,950
1I	Tax Exempt and Non-Taxable Land	1,047.43	\$14,878,500

Buildings Value Only		Structures	Valuation
2A	Residential		\$584,598,870
2B	Manufactured Housing RSA 674:31		\$37,309,200
2C	Commercial/Industrial		\$86,565,830
2D	Discretionary Preservation Easements RSA 79-D	13	\$125,500
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$708,599,400
2G	Tax Exempt and Non-Taxable Buildings		\$11,947,000

Utilities & Timber		Valuation
3A	Utilities	\$13,878,200
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	

5 Valuation before Exemption \$1,196,554,550

Exemptions	Total Granted	Valuation
6 Certain Disabled Veterans RSA 72:36-a		
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B Utility Water & Air Pollution Control Exemption RSA 72:12-a		

11 Modified Assessed Value of All Properties \$1,196,554,550

Optional Exemptions	Amount Per	Total Grant	Valuation
12 Blind Exemption RSA 72:37	\$25,000	1	\$25,000
13 Elderly Exemption RSA 72:39-a,b		60	\$8,626,200
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b	\$100,000	3	\$255,400
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62		5	\$5,000
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20 Total Dollar Amount of Exemptions			\$8,911,600
21A Net Valuation			\$1,187,642,950
21B Less TIF Retained Value			\$0
21C Net Valuation Adjusted to Remove TIF Retained Value			\$1,187,642,950
22 Less Utilities			\$13,878,200
23A Net Valuation without Utilities			\$1,173,764,750



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Utility Value Appraiser

New Hampshire Department of Revenue Administration

The municipality **DOES** use DRA utility values. The municipality **IS** equalized by the ratio.

Electric Company Name

Valuation

HUDSON LIGHT & POWER DEPT GENERATION	\$100
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$5,200
NEXTERA ENERGY SEABROOK LLC	\$39,700
PSNH DBA EVERSOURCE ENERGY	\$5,843,800
TAUNTON MUNICIPAL LIGHTING CO GENERATION	\$100
UNITIL ENERGY SYSTEMS INC	\$65,700
	\$5,954,600

Gas Company Name

Valuation

NORTHERN UTILITIES INC	\$860,400
	\$860,400

Water Company Name

Valuation

AQUARION WATER COMPANY	\$7,063,200
	\$7,063,200



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	278	\$138,750
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	17	\$34,000
All Veterans Tax Credit RSA 72:28-b	\$500	6	\$3,000
		301	\$175,750

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$45,000	Single	\$125,000
Married	\$60,000	Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly
Exemption for the Current Tax Year

Total Number of Individuals Granted Elderly Exemptions for the Current Tax
Year and Total Number of Exemptions Granted

Age	Number	Age	Number	Amount	Maximum	Total
65-74	1	65-74	16	\$125,000	\$2,000,000	\$1,606,100
75-79	1	75-79	10	\$165,000	\$1,650,000	\$1,177,500
80+	0	80+	34	\$200,000	\$6,800,000	\$5,842,600
			60		\$10,450,000	\$8,626,200

Income Limits		Asset Limits	
Single	\$40,800	Single	\$190,000
Married	\$59,000	Married	\$190,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? No

Number of Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No

Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No

Number of Properties:



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Current Use RSA 79-A

	Total Acres	Valuation
Farm Land	344.53	\$102,400
Forest Land	1,152.72	\$102,800
Forest Land with Documented Stewardship	160.79	\$8,800
Unproductive Land	580.50	\$10,100
Wet Land	207.00	\$3,500
	2,445.54	\$227,600

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	336.36
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	8.36
Total Number of Owners in Current Use	Owners:	90
Total Number of Parcels in Current Use	Parcels:	161

Land Use Change Tax

Gross Monies Received for Calendar Year		\$15,860
Conservation Allocation	Percentage: 100.00% Dollar Amount:	
Monies to Conservation Fund		\$15,860
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	2.00	\$600
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land	27.79	\$300
Wet Land	2.00	\$0
	31.79	\$900

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	1
Parcels in Conservation Restriction	Parcels:	1



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
GOLF COURSE/OPEN SPACE	120.97	2	\$30,800

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
Number Granted	Structures	Acres	Land Valuation	Structure Valuation	

Discretionary Preservation Easements RSA 79-D					
	Owners	Structures	Acres	Land Valuation	Structure Valuation
	7	13	0.71	\$1,950	\$125,500

Map	Lot	Block	%	Description
19	20		75	2 barn 1 shed
14	17		50	1 barn
8	111		75	1 barn
17	80		75	1 barn
9	35		75	1 barn
18	38		25	3 barns
13	9		50	2 barns/ 1 silo

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	



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Notes



Little Boar's Head
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

Assessor
Scott Marsh (Municipal Resources)

Name	Phone	Email
Scott Marsh	6037855805	smarsh@mrigov.com

Preparer's Signature



New Hampshire
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Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	21.05	\$3,000
1B	Conservation Restriction Assessment RSA 79-B		
1C	Discretionary Easements RSA 79-C	5.41	\$100
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	406.61	\$116,297,100
1G	Commercial/Industrial Land	16.44	\$1,282,100
1H	Total of Taxable Land	449.51	\$117,582,300
1I	Tax Exempt and Non-Taxable Land	69.56	\$5,768,000
Buildings Value Only		Structures	Valuation
2A	Residential		\$111,251,600
2B	Manufactured Housing RSA 674:31		
2C	Commercial/Industrial		\$632,900
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$111,884,500
2G	Tax Exempt and Non-Taxable Buildings		\$460,800
Utilities & Timber			Valuation
3A	Utilities		
3B	Other Utilities		
4	Mature Wood and Timber RSA 79:5		
5	Valuation before Exemption		\$229,466,800
Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a		
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
11	Modified Assessed Value of All Properties		\$229,466,800
Optional Exemptions		Amount Per	Total Grant
12	Blind Exemption RSA 72:37	\$25,000	1
13	Elderly Exemption RSA 72:39-a,b		
14	Deaf Exemption RSA 72:38-b		
15	Disabled Exemption RSA 72:37-b	\$50,000	
16	Wood Heating Energy Systems Exemption RSA 72:70		
17	Solar Energy Systems Exemption RSA 72:62		
18	Wind Powered Energy Systems Exemption RSA 72:66		
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		
20	Total Dollar Amount of Exemptions		\$25,000
21A	Net Valuation		\$229,441,800
21B	Less TIF Retained Value		\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value		\$229,441,800
22	Less Utilities		\$0
23A	Net Valuation without Utilities		\$229,441,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value		\$229,441,800



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Notes

Births recorded in the Town of North Hampton for the year ending December 31, 2018.

DATE	CHILD'S NAME	PLACE OF BIRTH	FATHER	MOTHER
04/28/2018	MAGOON, AMELIA GRACE	PORTSMOUTH	MAGOON, RYAN	SEEKINS, ALYSSA
06/16/2018	MEGNA, TENLEY MAE	DOVER	MEGNA, MICHAEL	MEGNA, SARAH
08/31/2018	BOTTOMLEY, LYLE DAVID ALEXANDRA	DOVER	BOTTOMLEY, TIMOTHY	BOTTOMLEY, LAUREN
09/25/2018	JAMES, NYSTROM HILL	DOVER	JAMES, BRETT	IARRUSO, KRISTIN
12/19/2018	TYSEN, DAWSON PEARL	EXETER	TYSEN, JEFFREY	LEE-TYSEN, KRISTA
12/20/2018	WELCH, MARGARET RUTH	EXETER	WELCH, ANDREW	WELCH, IRENA

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M. Buchananm Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2018.

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
*04/08/2015	POMROY, WARREN M JR	PORTSMOUTH	POMROY, MERLE W	POMROY, LORNA MUTCH
*12/14/2016	KNOWLES, JEFFREY S	BOSTON, MA	KNOWLES, STANLEY W	DUNBRACK, NINA M
*12/20/2017	LECLAIR, KEITH ANDREW	PASADENA, CA		
01/03/2018	DIROCCO, RICHARD	GREENLAND	DIROCCO, HERMAN	SWAIN, JENNY
01/13/2018	BEATTIE, RAYMOND	PORTSMOUTH	BEATTIE, JAMES	PARKER, AGNES
01/15/2018	MINUTELLI, ELEANOR ANN	EXETER	CLARK, THOMAS	CLEARY, NANCY
*01/11/2018	MIXTER, CLARA F	EXETER	FOWLER, WILLIAM P	SPRAGUE, ELLEN
*01/26/2018	GROETZ, MARGARET	KENSINGTON	GROETZ, HARRY	DAUGHENBAUGH, JENNIE
02/10/2018	ROBINSON, EDWARD	NORTH HAMPTON	ROBINSON, RICHARD	DENISSEN, JEAN
02/16/2018	DINAN, EDWARD B	NORTH HAMPTON	DINAN, EDWARD	SCANNELL, CATHERINE
03/09/2018	POTTER, BRENDA	DOVER	COLPITTS, ROBERT	BURDETT, CHARLOTTE
*03/13/2018	BUSH, LEO R SR	EXETER	BUSH, JAMES	DYER, EVELYN
*03/18/2018	HAWES, FLORENCE W	EXETER		
03/21/2018	SHEA, MARY	PORTSMOUTH	TROWT, JOHN	SILVA, BELVITA
03/30/2018	SACCO, HARRY	PORTSMOUTH	SOCCO, JAMES	SCRIMO, ARMELINDA
*04/07/2018	GAVETTE, RICHARD C	VENICE, FL	GAVETTE, CARLETON	SERVENT, THELMA TREADO
04/18/2018	FIELD, CAROLINE	PORTSMOUTH	MATHEWS, GUY	TUCKER, ELSIE
*04/28/2018	POMROY, JEAN	PORTSMOUTH	LILLIE, EARL	JOHNSON, MABEL
04/29/2018	WARF, NANCY J	PORTSMOUTH	KEILING, CHARLES	LEMOTTE, LOUISA
05/09/2018	MELVIN, JUDITH	NORTH HAMPTON	DARBY, WILLIAM	HARVEY, MYRTLE
05/14/2018	CANGIAMILA, VINCENT	PORTSMOUTH	CANGIAMILA, THOMAS	GIANNELLI, LUCILLE
05/17/2018	CASTLE, DONALD	NORTH HAMPTON	CASTLE, SIDNEY	TUCKER, JOSIE
*05/23/2018	SALISBURY, GLORIA	ROCHESTER		
06/04/2018	SULLIVAN, WILLIAM	NORTH HAMPTON	SULLIVAN, WILLIAM	BOYLE, PATRICIA
06/13/2018	BRITTON, CHRISTOPHER	PORTSMOUTH	BRITTON, DANIS	TUCKER, LINDA
*06/15/2018	O'CONNOR, DAVID	DOVER		

*Denotes information taken from burial permit.

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M. Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2018.

*06/22/2018	STULGIS, HELEN MARIE	DOVER	WILLITS, WILLIAM	BOYLE, RITA
07/06/2018	MACDONALD, LAWRENCE	DOVER	MACDONALD, LAWRENCE	NICHOLS, MARJORIE
*07/16/2018	BEATTY, ARLENE F	PORTSMOUTH	BEATTY, WILLIAM E	HASKELL, FLORENCE M
*07/24/2018	LINSCOTT, JANET	WEBSTER		
07/31/2018	MARSTON, PAUL	PORTSMOUTH	MARSTON, CURTIS	WEBB, LOUISE
08/03/2018	CONGDON, CAROLYN	NORTH HAMPTON	ROLFE, ERWIN	TURCOTTE, ROSE
*08/13/2018	FORSTER, BARBARA A	EXETER		
08/08/2018	POOLE, KENDRICK	PORTSMOUTH	POOLE, KENDRICK	GROTON, ROBERTA
08/10/2018	GARSHIDE, ROBERT	DOVER	GARSHIDE, RALPH	HEAP, LILLIAN
09/05/2018	GARVEY, BARBARA	PORTSMOUTH	DONAHUE, DEXTER	HOYT, DOROTHY
09/17/2018	MCGLEW, ELLINOR	NORTH HAMPTN	LOCKE, ARTHUR	UNKNOWN, EDITH
*09/20/2018	SCHMITT, SHERI A	LEBANON	BOOKER, RODNEY	FRANCIS, CAROL
09/20/2018	UTTER, ISABEL	NORTH HAMPTON	HOBSON, PHILIP	DINES, KATHERINE
09/29/2018	WELLS, JAY	NORTH HAMPTON	BRAVO, MIGUEL	RODRIGUEZ, PAULINE
10/10/2018	CREIGHTON, TERESA	NORTH HAMPTON	PELLEGRINO, WILLIAM	ACERA, CATHERINE
*10/18/2018	BATCHELDER, ELEANOR E	NASHUA		
10/28/2018	JOUBERT, THEODORE, JR	PORTSMOUTH	JOUBERT, THEODORE	BOURQUE, MAY
11/03/2018	TOMALONIS, JOANNE	PORTSMOUTH	MCCANN, JOHN	TAYLOR, ANN
11/20/2018	SHOER, SYLVIA	NORTH HAMPTON	STONE, ISADORE	FELDMAN, LENA
12/02/2018	HURSH, LEILA	NORTH HAMPTON	LEWIS, PEARL	VANVERLERAH, NELLIE
12/04/2018	BURNET, GEORGE JR	DOVER	BURNET, GEORGE	BERGMAN, ANNETTE
*12/14/2018	CLARK, PATRICIA M	EXETER		
12/26/2018	FIELD, ROBERT JR	PORTSMOUTH	FIELD, ROBERT SR	PIERCE, JEAN
12/27/2018	LAMPREY SR, DAVID JOHN	PORTSMOUTH	LAMPREY, D MORRIS	DOW, GERTRUDE

*Denotes information taken from burial permit.

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M. Buchanan, Town Clerk/Tax Collector

Marriages Recorded in the Town of North Hampton for the year ending December 31, 2018.

DATE	PLACE OF MARRIAGE	PERSON A	PERSON A RESIDENCE	PERSON B	PERSON B RESIDENCE
02/02/2018	HART'S LOCATION	KLANDRUD, JONATHAN	NORTH HAMPTON	D'ABRE, KATHLEEN T	NORTH HAMPTON
03/22/2018	SEABROOK	GAGNE II, TIMOTHY R	NORTH HAMPTON	PINEO, LEAH L	NORTH HAMPTON
06/20/2018	ROCHESTER	CHAPMAN, VANCE C	NORTH HAMPTON	TAN, WENDA A	NORTH HAMPTON
06/23/2018	NORTH HAMPTON	SMITH III, SAMUEL H	NORTH HAMPTON	OCHOA, GLADYS A	NORTH HAMPTON
07/24/2018	NORTH CONWAY	HAIGH, KATELYN M	NORTH HAMPTON	DROLET, EDWARD J	NORTH HAMPTON
08/14/2018	NORTH HAMPTON	BURGOYNE, BRIAN J	NORTH HAMPTON	EATON, MELODI A	NORTH HAMPTON
08/18/2018	NORTH HAMPTON	BICKFORD, TIMOTHY A	NORTH HAMPTON	NORTHRUP, TRESSA G	EXETER
08/25/2018	NORTH HAMPTON	COE JR, BRYAN J	NORTH HAMPTON	KNOWLES, BRIDGETTE L	NORTH HAMPTON
09/22/2018	GORHAM	JONOVSKI, AMANDA K	NORTH HAMPTON	HERRICK, ANDREW M	NORTH HAMPTON
10/05/2018	PORTSMOUTH	RICART, ANTHONY W	NORTH HAMPTON	MARQUIS, ERIN R	NORTH HAMPTON
11/27/2018	NORTH HAMPTON	CATALANO, WENDY B	NORTH HAMPTON	GERTRIDGE, GLENN C	NORTH HAMPTON

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M. Buchanan, Town Clerk/Tax Collector

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of North Hampton, New Hampshire

Additional Offices:
Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2018, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the Pension and OPEB schedules appearing on pages 48 to 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

November 26, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of North Hampton, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues. The governmental activities include general government, public safety, highways and streets, sanitation, and culture and recreation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$8,081,805 (i.e., net position), a change of \$1,328,263 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$6,670,522, a change of \$729,510 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,306,024, a change of \$(144,975) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 17,183,416	\$ 15,607,282
Capital assets	<u>12,403,026</u>	<u>12,255,037</u>
Total assets	29,586,442	27,862,319
Deferred outflows of resources	1,752,960	1,914,047
Current liabilities	1,169,725	900,578
Noncurrent liabilities	<u>12,363,428</u>	<u>11,073,296</u>
Total liabilities	13,533,153	11,973,874
Deferred inflows of resources	9,724,444	9,172,901
Net position:		
Net investment in capital assets	9,448,285	9,054,508
Restricted	2,348,596	1,900,454
Unrestricted	<u>(3,715,076)</u>	<u>(2,325,371)</u>
Total net position	\$ <u>8,081,805</u>	\$ <u>8,629,591</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$8,081,805, a change of \$1,328,263 from the prior year.

The largest portion of net position, \$9,448,285, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,348,596, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(3,715,076), primarily resulting from the Town's unfunded net pension liability.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 610,027	\$ 625,129
Operating grants and contributions	287,537	35,304
General revenues:		
Property taxes	5,609,806	5,725,338
Motor vehicle permits and fees	1,571,025	1,519,112
Grants and contributions not restricted to specific programs	566,493	339,386
Investment income	37,309	16,712
Other	52,751	96,931
Total revenues	<u>8,734,948</u>	<u>8,357,912</u>
Expenses:		
General government	1,868,071	1,776,549
Public safety	3,438,940	3,732,249
Highways and streets	1,192,304	1,179,167
Sanitation	98,393	105,387
Health and welfare	24,914	19,336
Culture and recreation	664,112	659,406
Conservation	11,417	11,042
Interest on long-term debt	108,534	119,087
Total expenses	<u>7,406,685</u>	<u>7,602,223</u>
Change in net position	1,328,263	755,689
Net position - beginning of year, as restated	<u>6,753,542</u>	<u>7,873,902</u>
Net position - end of year	<u>\$ 8,081,805</u>	<u>\$ 8,629,591</u>

Governmental activities. Governmental activities for the year resulted in a change in net position of \$1,328,263. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 249,666
Other governmental funds operations	479,844
Depreciation expense in excess of principal debt service	(234,039)
Change in Net Pension and Net OPEB liabilities, including deferred outflows and inflows	68,541
Capital assets acquired from revenue sources	596,113
Other	168,138
Total	<u>\$ 1,328,263</u>

D. FINANCIAL ANALYSIS OF FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$6,670,522, a change of \$729,510 in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ 249,666
Nonmajor funds operating results:	
Library	246,698
Ambulance capital	171,379
Other	<u>61,767</u>
Total	<u>\$ 729,510</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,306,024, while total fund balance was \$4,321,927. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>Change</u>	% of Total General Fund Appropriations including School & County
Unassigned fund balance	\$ 2,306,024	\$ 2,450,999	\$ (144,975)	12.3%
Total fund balance	\$ 4,321,927	\$ 4,072,261	\$ 249,666	20.4%

The total fund balance of the general fund changed by \$249,666 during the current fiscal year. Key factors in this change are as follows:

Use of fund balances as a funding source	\$ (81,703)
Revenues in excess of budget	350,332
Expenditures less than budget	143,417
Tax collections as compared to budget	(36,724)
Expenditures of prior year encumbrances	(56,556)
Change in capital reserves	<u>(69,100)</u>
Total	<u>\$ 249,666</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>6/30/18</u>	<u>6/30/17</u>	<u>Change</u>
Capital reserves	\$ <u>1,316,797</u>	\$ <u>1,385,897</u>	\$ <u>(69,100)</u>
Total	\$ <u>1,316,797</u>	\$ <u>1,385,897</u>	\$ <u>(69,100)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no change between the original budget and the final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$12,403,026 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Road Reconstruction \$303,522
- SCBA Units \$117,549
- LED Street Light Conversion \$32,510
- Stretcher Power Lift System \$25,255
- Cable PEG TV Equipment \$23,229

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$2,803,551, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to Financial Statements.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The unassigned General Fund balance at the end of the 2018 fiscal year was \$2,306,024. The fund balance is used to support the irregular cash flow requirements of payments to the School, County, Village District and State for taxes collected on their behalf. The Town has identified significant activities or events, which will have an impact on future Town finances, including:

1. At the 2018 Annual Town Meeting the taxpayers approved a combined \$8,037,802 for its operating budget and other capital and financial articles. This includes \$552,000 of unassigned General Fund balance and \$122,000 in transfers from other funds to fund various warrant articles.
2. In the spring of 2018 the Town began a full revaluation of assessed property. This is done every 5 years. The revaluation completed in the fall of 2018 resulted in a 16.1% increase in net valuation.
3. The State of New Hampshire's responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation.
4. Reported economic activity continues to increase nation-wide and in New Hampshire, although improvements have been uneven. It is not anticipated that the State will resume its past funding of revenue sharing programs, which may result in additional expenses for the Town or a reduction in services.
5. Health insurance rates continue to rise intermittently at significant levels. The Town has agreements with its represented employees in the Police, Public Works and Fire Departments which provides health insurance to eligible individuals under a high deductible plan, which should promote health rate stability.
6. The Town currently receives its healthcare insurance from HealthTrust. While HealthTrust suggests no major changes in the way health care coverage is provided, the effect of the Affordable Care Act presents future uncertainties regarding health care.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of North Hampton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director
North Hampton, New Hampshire
233 Atlantic Avenue - 2nd Floor
North Hampton, NH 03862

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2018

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 13,550,094
Receivables, net of allowance for uncollectibles:	
Property taxes	3,412,854
Departmental and other	84,990
Other assets	55,058
Internal balances	1,988
Noncurrent:	
Property taxes	78,432
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	4,521,287
Capital assets not being depreciated	7,881,739
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	1,655,464
Related to OPEB	97,496
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	31,339,402
LIABILITIES	
Current:	
Accounts payable	253,743
Accrued liabilities	240,233
Tax refunds payable	114,418
Other current liabilities	300,598
Current portion of long-term liabilities:	
Bonds payable	141,129
Other	119,604
Noncurrent:	
Bonds payable, net of current portion	2,662,422
Net pension liability	7,147,188
Net OPEB liability	2,084,715
Other, net of current portion	469,103
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	217,956
Related to OPEB	1,799
Other	9,504,689
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	23,257,597
NET POSITION	
Net investment in capital assets	9,448,285
Restricted for:	
Grants and other statutory restrictions	1,821,633
Permanent funds:	
Nonexpendable	505,753
Expendable	21,210
Unrestricted	(3,715,076)
TOTAL NET POSITION	\$ 8,081,805

The accompanying notes are an integral part of these financial statements.

FOR THE YEAR ENDED JUNE 30, 2018

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2018

	<u>General</u>	<u>- Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 11,292,303	\$ 2,020,428	\$ 13,312,731
Investments	-	237,363	237,363
Receivables:			
Property taxes	3,632,225	-	3,632,225
Departmental and other	-	84,990	84,990
Due from other funds	27,915	105,317	133,232
Other assets	53,006	2,052	55,058
TOTAL ASSETS	\$ 15,005,449	\$ 2,450,150	\$ 17,455,599
LIABILITIES			
Accounts payable	\$ 246,603	\$ 7,140	\$ 253,743
Retainage payable	146,987	-	146,987
Due to other funds	121,819	9,425	131,244
Due to other governments	5,791	-	5,791
Other liabilities	409,225	-	409,225
TOTAL LIABILITIES	930,425	16,565	946,990
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	3,661,262	84,990	3,746,252
Property tax paid in advance	6,091,835		6,091,835
FUND BLANCES			
Nonspendable	-	505,753	505,753
Restricted	-	1,842,842	1,842,842
Committed	1,868,797	-	1,868,797
Assigned	147,106	-	147,106
Unassigned	2,306,024	-	2,306,024
TOTAL FUND BALANCES	4,321,927	2,348,595	6,670,522
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 15,005,449	\$ 2,450,150	\$ 17,455,599

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2018

Total governmental fund balances	\$ 6,670,522
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,403,026
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	192,459
• Long-term liabilities, including bonds payable, net pension liability and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(12,624,161)
• Other	<u>1,439,959</u>
Net position of governmental activities	<u>\$ 8,081,805</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2018

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 5,527,680	\$ 15,857	\$ 5,543,537
Licenses and permits	1,571,025	-	1,571,025
Intergovernmental	606,416	247,187	853,603
Charges for services	82,962	519,874	602,836
Investment income	30,304	7,005	37,309
Miscellaneous	12,119	23,894	36,013
Total Revenues	7,830,506	813,817	8,644,323
Expenditures:			
Current:			
General government	1,719,274	128,286	1,847,560
Public safety	3,360,473	94,137	3,454,610
Highways and streets	1,062,331	-	1,062,331
Sanitation	121,209	-	121,209
Welfare	24,914	-	24,914
Culture and recreation	90,829	511,282	602,111
Conservation	11,417	-	11,417
Debt service	331,103	-	331,103
Capital outlay	459,558	-	459,558
Total Expenditures	7,181,108	733,705	7,914,813
Excess (deficiency) of revenues over (under) expenditures	649,398	80,112	729,510
Other Financing Sources (Uses):			
Transfers in	22,434	422,166	444,600
Transfers out	(422,166)	(22,434)	(444,600)
Total Other Financing Sources (Uses)	(399,732)	399,732	-
Changes in fund balances	249,666	479,844	729,510
Fund Balances, at Beginning of Year	4,072,261	1,868,751	5,941,012
Fund Balances, at End of Year	\$ 4,321,927	\$ 2,348,595	\$ 6,670,522

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds	\$ 729,510
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay	596,113
Depreciation	(448,124)
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: 	
Repayments of debt	141,129
Repayment of capital lease	72,956
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	
	90,625
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds: 	
Net pension liability and related deferred outflows and inflows of resources	(245,837)
Net OPEB liability and related deferred outflows and inflows of resources	314,378
<ul style="list-style-type: none"> Other 	<u>77,513</u>
Change in net position of governmental activities	\$ <u>1,328,263</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,564,404	\$ 5,564,404	\$ 5,564,404	\$ -
Licenses and permits	1,455,645	1,455,645	1,571,025	115,380
Intergovernmental	336,429	336,429	518,644	182,215
Charges for services	37,650	37,650	42,905	5,255
Investment income	11,500	11,500	21,097	9,597
Miscellaneous	1,250	1,250	16,701	15,451
Transfers in	30,000	30,000	52,434	22,434
Use of fund balance	81,703	81,703	81,703	-
Total Revenues	7,518,581	7,518,581	7,868,913	350,332
Expenditures:				
General government	1,437,088	1,437,088	1,579,145	(142,057)
Public safety	3,600,288	3,600,288	3,272,959	327,329
Highways and streets	964,935	964,935	1,061,020	(96,085)
Sanitation	144,637	144,637	121,209	23,428
Welfare	29,926	29,926	24,914	5,012
Culture and recreation	67,187	67,187	75,165	(7,978)
Conservation	12,800	12,800	11,417	1,383
Debt service	334,794	334,794	331,103	3,691
Capital outlay	429,760	429,760	401,066	28,694
Transfers out	497,166	497,166	497,166	-
Total Expenditures	7,518,581	7,518,581	7,375,164	143,417
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 493,749	\$ 493,749

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2018

	Private Purpose Trust <u>Fund</u>	Agency <u>Fund</u>
<u>ASSETS</u>		
Cash and short-term investments	\$ <u>568,095</u>	\$ <u>24,257</u>
Total Assets	568,095	24,257
<u>LIABILITIES</u>		
Due to external parties	-	1,988
Other liabilities	<u>-</u>	<u>22,269</u>
Total Liabilities	<u>-</u>	<u>24,257</u>
<u>NET POSITION</u>		
Total net position held in trust	\$ <u><u>568,095</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Private Purpose Trust Fund</u>
Additions:	
Gifts and contributions	\$ 278,284
Deductions:	
General expenses	<u>101,331</u>
Net change	176,953
Net position:	
Beginning of year	<u>391,142</u>
End of year	<u>\$ 568,095</u>

The accompanying notes are an integral part of these financial statements.

NORTH HAMPTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of North Hampton (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected three-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2018, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities and, therefore, have no measurement focus.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment and vehicles	5-20
Infrastructure	40

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "Net Position".

Fund Balance - Generally, fund balance represents the difference between the current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 7,830,506	\$ 7,181,108
Other financing sources/uses (GAAP Basis)	<u>22,434</u>	<u>422,166</u>
Subtotal (GAAP Basis)	7,852,940	7,603,274
Adjust tax revenue to accrual basis	36,724	-
Recognize use of fund balance as funding source	81,703	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(203,662)
Add end-of-year appropriation carryforwards from expenditures	-	147,106
To eliminate capital reserve activity	(14,682)	(83,782)
Other GAAP timing differences	<u>(87,772)</u>	<u>(87,772)</u>
Budgetary Basis	<u>\$ 7,868,913</u>	<u>\$ 7,375,164</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2018, \$31,296 of the Town's bank balance of \$14,249,215 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Property Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at June 30, 2018 consist of the following:

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 3,412,854	\$ -	\$ 3,412,854
Tax liens	149,917	(71,485)	78,432
Other	69,454	(69,454)	-
Total property taxes	<u>\$ 3,632,225</u>	<u>\$ (140,939)</u>	<u>\$ 3,491,286</u>

5. Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the School District, the Little Boars Head Village District, and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Interfund Fund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2018 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 27,915	\$ 121,819
Nonmajor Funds:		
Special Revenue Funds:		
Police Details	-	8,474
Recreation	14,460	-
Heritage & Sidewalk	-	831
PEG TV	9,951	-
Ambulance operating	4,609	-
Ambulance capital	65,557	-
Conservation	10,740	-
Permanent trust funds	-	120
Subtotal Nonmajor Funds	105,317	9,425
Agency	-	1,988
Total	\$ 133,232	\$ 133,232

Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of major interfund transfers.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 22,434	\$ 422,166
Nonmajor funds:		
Library*	390,463	-
Mosquito	-	22,434
Capital Project Funds	31,703	-
Total	\$ 444,600	\$ 444,600

*Transfers represent annual funding.

The Town's other routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the general fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

7. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,363,999	\$ 45,690	\$ -	\$ 3,409,689
Machinery, equipment, and furnishings	3,245,594	199,043	(27,500)	3,417,137
Infrastructure	1,707,700	351,380	-	2,059,080
Total capital assets, being depreciated	8,317,293	596,113	(27,500)	8,885,906
Less accumulated depreciation for:				
Buildings and improvements	(1,496,866)	(75,207)	-	(1,572,073)
Machinery, equipment, and furnishings	(1,964,759)	(242,231)	27,500	(2,179,490)
Infrastructure	(482,370)	(130,686)	-	(613,056)
Total accumulated depreciation	(3,943,995)	(448,124)	27,500	(4,364,619)
Total capital assets, being depreciated, net	4,373,298	147,989	-	4,521,287
Capital assets, not being depreciated:				
Land	7,881,739	-	-	7,881,739
Total capital assets, not being depreciated	7,881,739	-	-	7,881,739
Governmental activities capital assets, net	\$ 12,255,037	\$ 147,989	\$ -	\$ 12,403,026

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 60,956
Public safety	162,083
Highways & streets	215,349
Culture and recreation	9,736
Total depreciation expense - governmental activities	\$ 448,124

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

9. Accounts Payable

Accounts payable represent fiscal year 2018 expenditures paid in 2019.

10. Tax Refunds Payable

This balance consists of an estimate of refunds due to property taxpayers for potential abatements. These cases are currently pending with the state Board of Tax and Land Appeals.

11. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2021. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2018:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2019	\$ 81,241
2020	51,922
2021	<u>26,622</u>
Total payments	159,785
Less amounts representing interest	<u>(8,595)</u>
Present Value of Minimum Lease Payments	\$ <u>151,190</u>

12. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/18</u>
Public works facility	2028	4.0 - 5.0 %	\$ 450,000
Conservation land acquisition	2037	4.0 - 5.0 %	1,785,000
State of NH Project # 329-01	2019	3.20%	13,707
State of NH Project # 329-02	2020	2.80%	4,844
General obligation bond	2032	3.83%	<u>550,000</u>
Total Governmental Activities			\$ <u>2,803,551</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2018 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 141,129	118,224	\$ 259,353
2020	137,422	109,135	246,557
2021	145,000	103,356	248,356
2022	145,000	97,282	242,282
2023	155,000	88,513	243,513
2024 - 2028	860,000	343,955	1,203,955
2029 - 2033	710,000	182,231	892,231
2034 - 2038	510,000	43,500	553,500
Total	<u>\$ 2,803,551</u>	<u>\$ 1,086,196</u>	<u>\$ 3,889,747</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2018.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2018, the following changes occurred in long-term liabilities:

	Total Balance 7/1/17	Additions	Reductions	Total Balance 6/30/18	Less Current Portion	Equals Long-Term Portion 6/30/18
<u>Governmental Activities</u>						
Bonds payable	\$ 2,944,680	\$ -	\$ (141,129)	\$ 2,803,551	\$ (141,129)	\$ 2,662,422
Net pension liability	7,233,036	-	(85,848)	7,147,188	-	7,147,188
Net OPEB liability	2,377,316	-	(292,601)	2,084,715	-	2,084,715
Other:						
Landfill closure	250,967	-	(22,816)	228,151	(22,816)	205,335
Compensated absences	255,579	-	(46,213)	209,366	(20,937)	188,429
Capital leases	224,146	-	(72,956)	151,190	(75,851)	75,339
Subtotal - other	730,692	-	(141,985)	588,707	(119,604)	469,103
Totals	<u>\$ 13,285,724</u>	<u>\$ -</u>	<u>\$ (661,563)</u>	<u>\$ 12,624,161</u>	<u>\$ (260,733)</u>	<u>\$ 12,363,428</u>

13. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$228,151 reported as landfill postclosure care liability at June 30, 2018 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in 2018. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

14. **Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and is more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

15. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town has implemented *GASB Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2018:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing special article appropriations approved at Town Meeting, capital reserve funds, and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned - Represents amounts that are available to be spent in future periods, and deficit funds.

Following is a breakdown of the Town's fund balances at June 30, 2018:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 505,753	\$ 505,753
Total Nonexpendable permanent funds	-	505,753	505,753
Restricted			
Grants and revolving funds	-	37,451	37,451
Police details	-	105,341	105,341
Recreation	-	20,551	20,551
Library	-	372,191	372,191
Heritage and sidewalk	-	8,439	8,439
PEG television	-	279,875	279,875
Ambulance operating	-	21,717	21,717
Ambulance capital	-	656,921	656,921
Conservation	-	319,146	319,146
Expendable permanent funds	-	21,210	21,210
Total Restricted	-	1,842,842	1,842,842
Committed			
General government	22,000	-	22,000
Public works	180,000	-	180,000
Culture and recreation	80,000	-	80,000
Earned time settlement	70,000	-	70,000
Building maintenance	100,000	-	100,000
Town buildings	100,000	-	100,000
Building maintenance	198,900	-	198,900
Library building	334,144	-	334,144
Tennis court	30,128	-	30,128
Fire Department	82	-	82
Information technology	1,278	-	1,278
Road reclamation	1	-	1
Town buildings	163,446	-	163,446
Coakley	163,634	-	163,634
Document management	34,578	-	34,578
Health stabilization	177,758	-	177,758
Accrued benefit liability	8,569	-	8,569
Earned time settlement	19,997	-	19,997
Paramedic training	24,418	-	24,418
Revaluation	44,090	-	44,090
Municipal transportation	58,368	-	58,368
EPA Stormwater	57,406	-	57,406
Total Committed	1,868,797	-	1,868,797
Assigned			
For encumbrances			
General government	34,577	-	34,577
Public safety	17,207	-	17,207
Public works	7,550	-	7,550
SB 38 Highway Block Grant	87,772	-	87,772
Total Assigned	147,106	-	147,106
Unassigned			
General fund	2,306,024	-	2,306,024
Total Fund Balance	\$ 4,321,927	\$ 2,348,595	\$ 6,670,522

16. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 2,306,024
Unavailable revenue	190,333
Allowance for abatements	(71,485)
Other	<u>(89,811)</u>
Tax Rate Setting Balance	<u>\$ 2,335,061</u>

17. Retirement System

The Town follows the provisions of *GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to

each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group 1 benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	12	2.2%
Less than 4 years	49	24	2.1%

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.08% to 27.79% of covered compensation. The Town's contributions to NHRS for the year ended June 30, 2018 was \$582,185, which is equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions)

are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reported a liability of \$7,147,188 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Town's proportion was 0.14532733 percent.

For the year ended June 30, 2018, the Town recognized pension expense of \$828,022. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 16,206	\$ 90,963
Changes of assumptions	717,672	-
Net difference between projected and actual earnings on pension plan investments	-	91,023
Changes in proportion and differences between contributions and proportionate share of contributions	339,401	35,970
Contributions subsequent to the measurement date	<u>582,185</u>	<u>-</u>
Total	<u>\$ 1,655,464</u>	<u>\$ 217,956</u>

The \$582,185 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as pension expense in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$	201,436
2020		380,740
2021		309,845
2022		<u>(36,698)</u>
Total	\$	<u>855,323</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent per year
Salary increases	5.6 percent average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation Percentage	Weighted Average Average Long- Term Expected Real Rate of Return
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	7.50	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.50%
Emerging Int'l Equities	7.00	6.25%
Total international equities	20.00	
Core Bonds	5.00	0.75%
Short Duration	2.00	-0.25%
Global Multi-Sector Fixed Income	11.00	2.11%
Absolute Return Fixed Income	7.00	1.26%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	2.84%
Real estate	10.00	3.25%
Total alternative investments	25.00	
Total	100.00 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.25%) or one percentage-point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 9,416,061	\$ 7,147,188	\$ 5,287,936

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

18. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

A. Town OPEB Plan

All the following OPEB disclosures are based on a measurement date of June 30, 2017.

General Information about the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town's healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the

age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

The Town's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Plan Membership

At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	7
Active employees	34
Total	<u>41</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the alternative measurement method as of June 30, 2017, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent per year
Salary increases	3.25 percent average, including inflation
Discount rate	3.56 percent
Healthcare cost trend rates	9 percent as of 2017, decreasing to an ultimate rate of 5 percent in 8 years.
Retirees' share of benefit-related costs	100 percent

The discount rate was based on the long-term municipal bond rate at June 30, 2017.

Mortality rates were based on mortality tables at the National Center for Health Statistics. The 2014 United States Life Tables for Males and Females were used.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent experience study of the New Hampshire Retirement System, which was for the period July 1, 2010 – June 30, 2015.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.56%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$1,514,466 was measured as of June 30, 2017, and was determined by the alternative method as of June 30, 2017.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at 6/30/2017	\$ 1,821,028
Changes for the year:	
Service cost	111,484
Interest	53,915
Changes in assumptions or other inputs	(317,478)
Benefit payments	<u>(154,483)</u>
Net Changes	<u>(306,562)</u>
Balances at 6/30/2018	\$ <u>1,514,466</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.92 percent in 2016 to 3.56 percent in 2017. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
\$ 1,856,089	\$ 1,514,466	\$ 1,254,864

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease (8%)	Current Healthcare Cost Trend Rates (9%)	1% Increase (10%)
\$ 1,409,350	\$ 1,514,466	\$ 1,625,094

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the Town recognized an OPEB expense of \$144,326. At June 30, 2018, the Town did not have any deferred outflows or inflows of resources related to the Total OPEB liability.

B. New Hampshire Retirement System Medical Subsidy Plan Description

General Information about the OPEB Plan

Plan Description

In addition to the Town's OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

Benefits Provided

The NHRS Medical Subsidy Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

1 Person -	\$375.56
2 Person -	\$751.12
1 Person Medicare Supplement -	\$236.84
2 Person Medicare Supplement -	\$473.68

Actuarial Assumptions and Other Inputs

The Town's proportionate share of the NHRS Medical Subsidy as of June 30, 2018 is based upon an actuarial valuation performed as of June 30, 2016 (rolled forward to June 30, 2017) using a measurement date of June 30, 2017. The actuarial valuation used the following actuarial assumptions:

Price inflation	2.50%
Wage inflation	3.25%
Salary increases	5.60%
Investment rate of return	7.25%
Discount rate	7.25%

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2017 was \$570,249.

For the year ended June 30, 2018, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$75,415. At June 30, 2018, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions subsequent to the measurement date	\$ 83,230	\$ -
Changes in proportion	14,266	-
Net difference between projected and actual OPEB investment earnings	<u>-</u>	<u>1,799</u>
Total	<u>\$ 97,496</u>	<u>\$ 1,799</u>

The \$83,230 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2019.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:

2019	\$ 13,816
2020	(450)
2021	(450)
2022	<u>(449)</u>
Total	<u>\$ 12,467</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 620,601	\$ 570,249	\$ 526,624

C. Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows, and the Town's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2018:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
Town OPEB Plan	\$ 1,514,466	\$ -	\$ -
Proportionate share of NHRS Medical Subsidy Plan	<u>570,249</u>	<u>97,496</u>	<u>1,799</u>
Total	<u>\$ 2,084,715</u>	<u>\$ 97,496</u>	<u>\$ 1,799</u>

19. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements - There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town's counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

20. Beginning Net Position Restatement

The beginning (July 1, 2017) net position of the Town has been restated in order to implement GASB 75.

Government-Wide Financial Statements:

	Governmental <u>Activities</u>
As previously reported	\$ 8,629,591
Implementation of GASB 75 OPEB	<u>(1,876,049)</u>
As restated	<u>\$ 6,753,542</u>

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (GASB 68)

JUNE 30, 2018
(Unaudited)

New Hampshire Retirement System						
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Percentage of the Total Pension Liability
June 30, 2018	June 30, 2017	0.14532733%	\$7,147,188	\$ 2,635,942	271.14%	62.66%
June 30, 2017	June 30, 2016	0.13602080%	\$7,233,036	\$ 2,453,285	294.83%	58.30%
June 30, 2016	June 30, 2015	0.13666659%	\$5,414,084	\$ 2,415,803	224.11%	65.47%
June 30, 2015	June 30, 2014	0.13595883%	\$5,103,331	\$ 2,320,089	219.96%	66.32%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)

JUNE 30, 2018
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Required Contribution	Contractually Required Contribution			
June 30, 2018	June 30, 2017	\$ 582,185	\$ 582,185	\$ -	\$ 2,712,950	21.46%
June 30, 2017	June 30, 2016	\$ 532,397	\$ 532,397	\$ -	\$ 2,635,942	20.20%
June 30, 2016	June 30, 2015	\$ 488,567	\$ 488,567	\$ -	\$ 2,453,285	19.91%
June 30, 2015	June 30, 2014	\$ 458,671	\$ 458,671	\$ -	\$ 2,415,803	18.99%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY (GASB 75)

JUNE 30, 2018
(Unaudited)

New Hampshire Retirement System Medical Subsidy						
Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability		Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
			Share of the Net OPEB Liability	Covered Payroll		
June 30, 2018	June 30, 2017	0.12471722%	\$570,249	\$2,635,942	21.63%	7.91%
June 30, 2017	June 30, 2016	0.11491046%	\$556,288	\$2,453,285	22.68%	5.21%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

SCHEDULES OF CHANGES IN THE TOTAL OPEB LIABILITY AND CONTRIBUTIONS (GASB 75)

(Unaudited)

North Hampton OPEB Plan *

Changes in Total OPEB Liability

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 111,484
Interest on unfunded liability - time value of money	53,915
Changes of assumptions	(317,478)
Benefit payments, including refunds of member contributions	(154,483)
Net change in total OPEB liability	(306,562)
Total OPEB liability - beginning	1,821,028
Total OPEB liability - ending	\$ 1,514,466
Covered employee payroll	\$ 2,712,950
Total OPEB liability as a percentage of covered employee payroll	55.82%

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule of Contributions

	<u>2018</u>
Actuarially determined contribution	\$ 154,483
Contributions in relation to the actuarially determined contribution	154,483
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 2,712,950
Contributions as a percentage of covered employee payroll	5.69%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

* Does not include New Hampshire Retirement System Medical Subsidy.

See notes to financial statements for summary of significant actuarial methods and assumptions and Independent Auditors' Report.

- EMERGENCY NUMBERS -

FIRE EMERGENCY	9-1-1
AMBULANCE EMERGENCY	9-1-1
POLICE EMERGENCY	9-1-1

- TELEPHONE DIRECTORY -

Administration	964-8087
Assessing	964-8087
Building Inspector	964-8650
Town Clerk/Tax Collector	964-6029
Fire (routine business only)	964-5500
Police (routine business only)	964-8621
Public Works Department	964-6442
Recycling Center/Brush Dump	964-9825
Planning & Zoning	964-8650
Public Safety Director	964-8087
Recreation	964-3170
Public Library	964-6326
North Hampton School	964-5501
Winnacunnet High School	926-3395

- HOURS OPEN TO THE PUBLIC -

Town Offices	7:00 a.m. - 4:00 p.m. 8:00 a.m. - 12:00 p.m.	Monday through Thursday Friday
Town Clerk/Tax Collector	8:30 a.m. - 6:00 p.m. 8:30 a.m. - 3:00 p.m. 8:30 a.m. - 12:00 p.m.	Monday Tuesday, Wednesday, Thursday Friday
Public Library	9:30 a.m. - 5:00 p.m. 9:30 a.m. - 8:00 p.m. 9:30 a.m. - 2:00 p.m.	Monday, Wednesday, Friday Tuesday, Thursday Saturday
Recycling Center	8:00 a.m. - 12:00 p.m. 1:00 p.m. - 5:00 p.m.	Wednesday and Saturday
Brush Dump	April - November 8:00 a.m. - 12:00 p.m. 1:00 p.m. - 5:00 p.m.	Saturday

- MEETING SCHEDULES -

Select Board	7:00 p.m.	2 nd & 4 th Monday of the month
Planning Board	6:30 p.m.	1 st & 3 rd Tuesday of the month
Zoning Board	6:30 p.m.	4 th Tuesday of the month
Conservation Commission	7:00 p.m.	2 nd Tuesday of the month

WEBSITE www.northhampton-nh.gov

